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

2009

Department of the Treasury  
Internal Revenue Service

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

G Check all that apply

 Initial return  Initial Return of a former public charity Final return Amended return Address change Name change

Use the  
IRS label  
Otherwise,  
print  
or type  
See Specific  
Instructions

THE KOTZAS FAMILY CHARITABLE FOUNDATION  
2 POINT O'WOODS DRIVE  
TOMS RIVER, NJ 08753-6853

A Employer identification number

01-6172356

B Telephone number (see the instructions)

732-244-4900

C If exemption application is pending, check here ► D 1 Foreign organizations, check here ► 2 Foreign organizations meeting the 85% test, check here and attach computation ► E If private foundation status was terminated under section 507(b)(1)(A), check here ► F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► 

H Check type of organization  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16) **J Accounting method**  Cash  Accrual  
 Other (specify) -----  
► \$ 250,324. (Part I, column (d) must be on cash basis)

**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
--	------------------------------------	---------------------------	-------------------------	---

R E V E N U E	1 Contributions, gifts, grants, etc, received (att sch)			
	2 Ck ► <input checked="" type="checkbox"/> if the foundn is not req to att Sch B			
	3 Interest on savings and temporary cash investments	26.	26.	26.
	4 Dividends and interest from securities	4,586.	4,586.	4,586.
	5a Gross rents b Net rental income or (loss)			
	6a Net gain/(loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a	-1,762.		
	7 Capital gain net income (from Part IV, line 2)			
	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/(loss) (att sch)			
	11 Other income (attach schedule)			
	12 Total Add lines 1 through 11	2,850.	4,612.	4,612.
A D M I N I S T R A T U R E X P E N S E S S E N C E D O P R A T E M A Y 2 0 1 0	13 Compensation of officers, directors, trustees, etc	0.		
	14 Other employee salaries and wages			
	15 Pension plans, employee benefits			
	16a Legal fees (attach schedule) b Accounting fees (attach sch) SEE ST 2 c Other prof fees (attach sch)	1,050.		
	17 Interest			
	18 Taxes (attach schedule) SEE STMT 3	181.		
	19 Depreciation (attach sch) and depletion			
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (attach schedule) SEE STATEMENT 4	85.		
	24 Total operating and administrative expenses. Add lines 13 through 23	1,316.		
	25 Contributions, gifts, grants paid STMT 5	17,560.		17,560.
	26 Total expenses and disbursements. Add lines 24 and 25	18,876.	0.	0.
	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements b Net investment income (if negative, enter -0-) c Adjusted net income (if negative, enter -0-)	-16,026.	4,612.	4,612.

15

<b>Part II</b> <b>Balance Sheets</b>		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
<b>ASSETS</b>	1	1 Cash – non-interest-bearing			
	2	2 Savings and temporary cash investments	12,621.	5,013.	5,013.
	3	3 Accounts receivable			
		Less allowance for doubtful accounts			
	4	4 Pledges receivable			
		Less allowance for doubtful accounts			
	5	5 Grants receivable			
	6	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	7 Other notes and loans receivable (attach sch)			
		Less: allowance for doubtful accounts			
	8	8 Inventories for sale or use			
	9	9 Prepaid expenses and deferred charges			
	10a	10a Investments – U S and state government obligations (attach schedule)			
	b	b Investments – corporate stock (attach schedule)	317,968.	309,550.	245,311.
	c	c Investments – corporate bonds (attach schedule)			
	11	11 Investments – land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)				
12	12 Investments – mortgage loans				
13	13 Investments – other (attach schedule)				
14	14 Land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule)				
15	15 Other assets (describe )				
16	16 Total assets (to be completed by all filers – see instructions Also, see page 1, item I)	330,589.	314,563.	250,324.	
<b>LIABILITIES</b>	17	17 Accounts payable and accrued expenses			
	18	18 Grants payable			
	19	19 Deferred revenue			
	20	20 Loans from officers, directors, trustees, & other disqualified persons			
	21	21 Mortgages and other notes payable (attach schedule)			
	22	22 Other liabilities (describe )			
	23	23 Total liabilities (add lines 17 through 22)	0.	0.	
<b>NET FUND</b> <b>ASSETS</b> <b>LIABILITIES</b>	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>				
	24	24 Unrestricted	330,589.	314,563.	
	25	25 Temporarily restricted			
	26	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>				
	27	27 Capital stock, trust principal, or current funds			
	28	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29	29 Retained earnings, accumulated income, endowment, or other funds			
	30	30 Total net assets or fund balances (see the instructions)	330,589.	314,563.	
	31	31 Total liabilities and net assets/fund balances (see the instructions)	330,589.	314,563.	

**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	330,589.
2	Enter amount from Part I, line 27a	2	-16,026.
3	Other increases not included in line 2 (itemize) <input type="checkbox"/>	3	
4	Add lines 1, 2, and 3	4	314,563.
5	Decreases not included in line 2 (itemize) <input type="checkbox"/>	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	314,563.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a N/A					
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			(i) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))		
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any			
a					
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) (see the instructions) 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 )

N/A

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No

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

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008			
2007			
2006			
2005			
2004			

2 Total of line 1, column (d)

2

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

4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5

4

5 Multiply line 4 by line 3

5

6 Enter 1% of net investment income (1% of Part I, line 27b)

6

7 Add lines 5 and 6

7

8 Enter qualifying distributions from Part XII, line 4

8

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1	Date of ruling or determination letter _____ (attach copy of letter if necessary - see instr.)	1	92.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	3 4 5 6 7 8 9 10 11	Refunded	2 3 4 5 6 7 8 9 10 11
3 Add lines 1 and 2			
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0-			
6 Credits/Payments:			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a		
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	0.	
8 Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	92.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax ►	11	0.	

**Part VII-A Statements Regarding Activities**

1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

	Yes	No
1a	X	

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?

1b	X
----	---

If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities

c Did the foundation file Form 1120-POL for this year?

1c	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?

2	X
---	---

If 'Yes,' attach a detailed description of the activities

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes

3	X
---	---

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a	X
----	---

b If 'Yes,' has it filed a tax return on Form 990-T for this year?

4b	N/A
----	-----

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5	X
---	---

If 'Yes,' attach the statement required by General Instruction T

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

• By language in the governing instrument, or

• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

6	X
---	---

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV

7	X
---	---

8 a Enter the states to which the foundation reports or with which it is registered (see the instructions)

► \_\_\_\_\_

8b	X
----	---

b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation

9	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)? If 'Yes,' complete Part XIV

10	X
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**Part VII-A Statements Regarding Activities Continued**

11		X
12		X
13	X	
Website address	► N/A	
14	Telephone no ► 732-244-4900	
Located at ► 2 POINT O'WOODS DRIVE, TOMS RIVER, NJ	ZIP + 4 ► 08753-6853	
15	N/A ► <input type="checkbox"/>	N/A
	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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?	1b	N/A
	Organizations relying on a current notice regarding disaster assistance check here	► <input type="checkbox"/>	
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?	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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement – see the instructions)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here		
	► 20__ , 20__ , 20__ , 20__		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	3b	N/A
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 2009?	4b	X

BAA

Form 990-PF (2009)

**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))?

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

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

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

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

5b N/A

Organizations relying on a current notice regarding disaster assistance check here ► **c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?N/A  Yes  No

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

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes  No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b X

If '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?

7b N/A

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BYRON KOTZAS 2 POINT O' WOODS DRIVE TOMS RIVER, NJ 08753	TRUSTEE 1.00	0.	0.	0.
MARY KOTZAS 2 POINT O' WOODS DRIVE TOMS RIVER, NJ 08753	TRUSTEE 10.00	0.	0.	0.
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

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

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

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

► 0

**Part VIII** **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

3 Five highest-paid independent contractors for professional services – (see instructions). If none, enter 'NONE.'

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

**Total number of others receiving over \$50,000 for professional services**

0

## Part IX-A Summary of Direct Charitable Activities

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

## Expenses

1 THE TRUST HAS NO CURRENT OR PLANNED FUNDRAISING PROGRAMS

2

111

4

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

---

**Amount**

1 N/A

2

All other program-related investments See instructions

3

---

**Total. Add lines 1 through 3**

0.

BAA

**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	243,867.
b Average of monthly cash balances	1b	7,019.
c Fair market value of all other assets (see instructions)	1c	
d <b>Total</b> (add lines 1a, b, and c)	1d	250,886.
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	250,886.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	3,763.
5 <b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	247,123.
6 <b>Minimum investment return.</b> Enter 5% of line 5	6	12,356.

**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	12,356.
2a Tax on investment income for 2009 from Part VI, line 5	2a	92.
b Income tax for 2009 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	92.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	12,264.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	12,264.
6 Deduction from distributable amount (see instructions)	6	
7 <b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	12,264.

**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	17,560.
b Program-related investments – total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 <b>Qualifying distributions</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	17,560.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6 <b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	17,560.

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

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				12,264.
2 Undistributed income, if any, as of the end of 2009			0.	
a Enter amount for 2008 only		0.		
b Total for prior years: 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004	13,026.			
b From 2005	17,625.			
c From 2006	10,998.			
d From 2007	14,359.			
e From 2008	19,851.			
f Total of lines 3a through e	75,859.			
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 17,560.			0.	
a Applied to 2008, 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 2009 distributable amount			12,264.	
e Remaining amount distributed out of corpus	5,296.			
5 Excess distributions carryover applied to 2009 (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:	81,155.			
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 2008 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	13,026.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	68,129.			
10 Analysis of line 9				
a Excess from 2005	17,625.			
b Excess from 2006	10,998.			
c Excess from 2007	14,359.			
d Excess from 2008	19,851.			
e Excess from 2009	5,296.			

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Form 990-PF (2009)

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

N/A

**Part XV** **Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)

## 1. Information Regarding Foundation Managers:

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

SEE STATEMENT 6

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

**NONE**

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

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

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

SEE STATEMENT 7

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

SEE STATEMENT FOR LINE 2A

### c Any submission deadlines

SEE STATEMENT FOR LINE 2A

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

SEE STATEMENT FOR LINE 2A

## Part XV | Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
<i>a Paid during the year</i>				
<b>Total</b>				► 3a
<i>b Approved for future payment</i>				
<b>Total</b>				► 3b

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					26.
4 Dividends and interest from securities					4,586.
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					-1,762.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					2,850.
13 Total Add line 12, columns (b), (d), and (e)				13	2,850.
(See worksheet in the instructions for line 13 to verify calculations.)					

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions )
N/A	

**Part XVII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

	Yes	No
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	1 a (1)	X
(2) Other assets	1 a (2)	X
b Other transactions		
(1) Sales of assets to a noncharitable exempt organization	1 b (1)	X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)	X
(3) Rental of facilities, equipment, or other assets	1 b (3)	X
(4) Reimbursement arrangements	1 b (4)	X
(5) Loans or loan guarantees	1 b (5)	X
(6) Performance of services or membership or fundraising solicitations	1 b (6)	X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c	X

**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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

**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.

► <i>Mary Kozas</i>		5-5-10	► TRUSTEE
Signature of officer or trustee		Date	Title
SIGN HERE  Paid Pre- parer's Use Only	Preparer's signature	Date	Preparer's Identifying number (See Signature in the instrs)
	KENNETH KOERNER	2/08/10	Check if self employed ► <input type="checkbox"/> P00018367
Firm's name (or yours if self employed), address, and ZIP code ►		EIN ► 22-1975109	Phone no ► (732) 244-2323
KOERNER KOERNER GALATI & ORIEL P. O. BOX 2103 TOMS RIVER, NJ 08754-2103			

**BAA**

2009

## FEDERAL STATEMENTS

PAGE 1

CLIENT 41110

THE KOTZAS FAMILY CHARITABLE FOUNDATION

01-6172356

2/08/10

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

DESCRIPTION:	400 BANK OF NY	
DATE ACQUIRED:	12/14/2005	
HOW ACQUIRED:	PURCHASE	
DATE SOLD:	8/04/2009	
TO WHOM SOLD:		
GROSS SALES PRICE:	11,242.	
COST OR OTHER BASIS:	13,004.	
BASIS METHOD:	COST	
	GAIN (LOSS)	-1,762.
	TOTAL \$	<u>-1,762.</u>

**STATEMENT 2**  
**FORM 990-PF, PART I, LINE 16B**  
**ACCOUNTING FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	\$ 1,050.	\$ 0.	\$ 0.	\$ 0.
TOTAL	<u>\$ 1,050.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3**  
**FORM 990-PF, PART I, LINE 18**  
**TAXES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX	\$ 181.	\$ 0.	\$ 0.	\$ 0.
TOTAL	<u>\$ 181.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 4**  
**FORM 990-PF, PART I, LINE 23**  
**OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK SERVICE CHARGES	\$ 55.			
NJ REGISTRATION FEES	30.			
TOTAL	<u>\$ 85.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

2009

FEDERAL STATEMENTS

PAGE 2

CLIENT 41110

THE KOTZAS FAMILY CHARITABLE FOUNDATION

01-6172356

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**STATEMENT 5**  
**FORM 990-PF, PART I, LINE 25**  
**CONTRIBUTIONS, GIFTS, AND GRANTS**

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:

SEE ATTACHED SCHEDULE

DONEE'S NAME:  
DONEE'S ADDRESS:

RELATIONSHIP OF DONEE:

ORGANIZATIONAL STATUS OF DONEE:

AMOUNT GIVEN:

\$ 17,560.

TOTAL \$ 17,560.

**STATEMENT 6**  
**FORM 990-PF, PART XV, LINE 1A**  
**FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS**

BYRON KOTZAS  
MARY KOTZAS

**STATEMENT 7**  
**FORM 990-PF, PART XV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

NAME OF GRANT PROGRAM:

NAME: BYRON & MARY KOTZAS

CARE OF:

STREET ADDRESS: 2 POINT O' WOODS DRIVE  
CITY, STATE, ZIP CODE: TOMS RIVER, NJ 08753

TELEPHONE:

FORM AND CONTENT: SEE STATEMENT FOR LINE 2A

SUBMISSION DEADLINES: SEE STATEMENT FOR LINE 2A

RESTRICTIONS ON AWARDS: SEE STATEMENT FOR LINE 2A

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Cash Basis

**Kotzas Family Charitable Foundation**  
**Transaction Detail By Account**  
**January through December 2009**

Charitable Distribution	Date	Num	Name	Memo	Debit	Credit	Balance
12/31/2009	09-1		200 Club of Ocean County		2,150.00		-2,150.00
5/23/2009	714		Alzheimers Research		100.00		-2,050.00
3/22/2009	687		Alzheimers Research		100.00		-1,950.00
12/11/2009	761		Amen Cares		100.00		-1,850.00
4/14/2009	697		American Conference on Diversity		100.00		-1,750.00
11/19/2009	754		American Diabetes Association		100.00		-1,650.00
5/4/2009	701		American Lung Assn		50.00		-1,600.00
3/22/2009	686		American Red Cross		100.00		-1,500.00
6/17/2009	715		Amnesty International		100.00		-1,400.00
12/19/2009	765		Associated Humane Societies		100.00		-1,300.00
4/11/2009	694		Big Brothers Big Sisters		200.00		-1,100.00
12/11/2009	762		Cancer Society		100.00		-1,000.00
3/22/2009	685		Centenary College		100.00		-900.00
12/10/2009	758		Charity Resale Shop		100.00		-800.00
5/17/2009	712		Charity Resale Shop		200.00		-600.00
3/6/2009	679		Charity Resale Shop		300.00		-300.00
8/26/2009	735		Charity Resale Shop		200.00		-100.00
1/3/2009	500		Charity Resale Shop		100.00		0.00
2/5/2009	666		Charity Resale Shop		100.00		100.00
3/4/2009	676		Charity Resale Shop		100.00		200.00
3/17/2009	681		Charity Resale Shop		100.00		300.00
4/2/2009	688		Charity Resale Shop		100.00		400.00
5/1/2009	698		Charity Resale Shop		100.00		500.00
6/4/2009	717		Charity Resale Shop		100.00		600.00
7/1/2009	721		Charity Resale Shop		100.00		700.00
8/1/2009	728		Charity Resale Shop		100.00		800.00
9/1/2009	737		Charity Resale Shop		100.00		900.00
10/1/2009	740		Charity Resale Shop		500.00		1,400.00
11/1/2009	746		Charity Resale Shop		100.00		1,500.00
12/1/2009	757		Charity Resale Shop		100.00		1,600.00
10/11/2009	742		CMC Foundation		100.00		1,700.00
3/5/2009	677		Doctors Without Borders		200.00		1,900.00
11/1/2009	745		Doctors Without Borders		200.00		2,100.00
1/14/2009	662		Dottie's House		150.00		2,250.00
3/22/2009	684		Dottie's House		150.00		2,400.00
5/12/2009	711		Family Planning Center of OC		100.00		2,500.00
5/4/2009	700		Fresh Air Fund		100.00		2,600.00
1/14/2009	664		Garden State Philharmonic		100.00		2,700.00
6/1/2009	719		Habitat for Humanity		100.00		2,800.00
11/1/2009	747		Herfer International		100.00		2,900.00
1/14/2009	663		House of Hope		100.00		3,000.00
8/21/2009	732		House of Hope		200.00		3,200.00
12/10/2009	760		ICEF Public Schools		100.00		3,300.00
11/1/2009	749		Jersey Shore Animal Center		50.00		3,350.00
3/20/2009	682		Jersey Shore Boy Scouts of America		300.00		3,650.00
10/8/2009	741		Joe Picurro Family		250.00		3,900.00
4/4/2009	691		Joseph P Citta Regional Cancer		150.00		4,050.00
2/13/2009	674		Kiwanis Foundation		200.00		4,250.00

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**Kotzas Family Charitable Foundation  
Transaction Detail By Account  
January through December 2009**

Date	Num	Name	Memo	Debit	Credit	Balance
5/1/11/2009	704	MADD	support for educating comm against drunk driving	100.00		4,350.00
11/19/2009	753	MADD	support for educating comm against drunk driving	100.00		4,450.00
1/1/21/2009	756	Mayo Clinic	Medical Research	200.00		4,650.00
5/1/12/2009	705	Meals on Wheels	assistance to delivery of meals to homebound individuals	100.00		4,750.00
7/22/2009	724	Moss Rehab Drucker Brain Injury Center	Assistance	100.00		4,850.00
4/4/2009	693	Muscular Dystrophy	Assistance for Medical Research	100.00		4,950.00
1/1/2009	499	NJ Rhett Syndrome Association	Research	200.00		5,150.00
11/21/2009	755	Northern Ocean Habitat for Humanity	Assistance for low income families	100.00		5,250.00
7/23/2009	725	O C YMCA	charitable distribution scholarship	250.00		5,500.00
2/3/2009	665	Ocean County College	scholarship	1,000.00		6,500.00
5/5/2009	702	Ocean County College Foundation	Golf Outing	200.00		6,700.00
7/7/2009	723	Ocean County College Foundation	Golf Outing	200.00		6,900.00
7/22/2009	726	Ocean County College Foundation	Void	0.00		6,900.00
7/30/2009	727	Ocean County College Foundation	Foundation Scholarship Fund	1,000.00		7,900.00
8/12/2009	731	Ocean County College Foundation	Scholarship funds for OCC students	300.00		8,200.00
3/4/2009	675	Ocean County Hunger Relief	assistance for hunger relief	500.00		8,700.00
5/6/2009	703	Ocean Housing Alliance	Assistance to special needs housing	200.00		8,900.00
3/22/2009	689	Operation Smile	support for cleft lip/palate surgery	200.00		9,100.00
8/24/2009	734	Operation Smile	support for cleft lip/palate surgery	100.00		9,200.00
12/11/2009	763	Operation Smile	support for cleft lip/palate surgery	100.00		9,300.00
4/4/2009	692	Police Benevolent Fund	Assistance for local police	100.00		9,400.00
2/12/2009	671	Rotary Club of Toms River	Assistance for programs	100.00		9,500.00
5/19/2009	713	Rotary Club of Toms River	Assistance for programs	70.00		9,570.00
2/13/2009	673	Salvation Army	Assistance	100.00		9,670.00
6/30/2009	722	Salvation Army	Assistance	100.00		9,770.00
11/9/2009	750	Salvation Army	Assistance	100.00		9,870.00
9/21/2009	739	Soroptimist International	Void	0.00		9,870.00
5/12/2009	708	St Jude Childrens Hospital	Treatment and cures of childhood cancer	100.00		9,970.00
3/6/2009	680	St Barbara Church	Assistance for Variuos Religious Programs	100.00		10,070.00
4/4/2009	690	St Barbara Church	Assistance for Variuos Religious Programs	100.00		10,170.00
4/11/2009	695	St Barbara Church	Assistance for Variuos Religious Programs	1,000.00		11,170.00
6/1/2009	716	St Barbara Church	Assistance for Variuos Religious Programs	200.00		11,370.00
6/17/2009	720	St Barbara Church	Assistance for Variuos Religious Programs	1,000.00		12,370.00
8/6/2009	729	St Barbara Church	Assistance for Variuos Religious Programs	100.00		12,470.00
8/24/2009	733	St Barbara Church	Golf Outing	1,000.00		13,470.00
2/6/2009	670	St Barbara Greek Orthodox Church	Assistance various religious programs	100.00		13,570.00
10/13/2009	743	St. Josephs Endowment Fund Catholic Ed.	Endowment fund for Catholic Education	200.00		13,770.00
5/12/2009	709	Susan G Komen for the Cure	cancer research	100.00		13,870.00
12/10/2009	759	The Carter Center	international relief fund	100.00		13,970.00
1/1/2009	495	The Carter Center	international relief fund	200.00		14,170.00
10/27/2009	736	The Presbyterian Church	Assistance for various religious programs	100.00		14,270.00
3/22/2009	683	ThirteenWNENET New York	Support for Public Television	100.00		14,370.00
9/21/2009	738	ThirteenWNENET New York	Support for Public Television	100.00		14,470.00
11/1/2009	748	Toms River Fire Co 1&2	Support for Local Fire Fighters	100.00		14,570.00
5/1/2009	707	Toms River First Aid	Support First Aid Squad	100.00		14,670.00
4/8/2009	696	Toms River Police Vest Fund	Contribution for Vest Fund	100.00		14,770.00
10/19/2009	744	Toms River Sunrise Rotary	Charitable Foundation	40.00		14,910.00
11/14/2009	752	UNICEF	charitable distribution	100.00		15,010.00
5/12/2009	710					

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Cash Basis

**Kotzas Family Charitable Foundation**  
**Transaction Detail By Account**  
 January through December 2009

Date	Num	Name	Memo	Debit	Credit	Balance
12/19/2009	764	UNICEF	charitable distribution	100.00		15,110.00
5/11/2009	706	United Way	Support for United Way Cause	1,000.00		16,110.00
2/13/2009	672	USO World Headquarters	morale, welfare & recreation services to military personnel	100.00		16,210.00
11/11/2009	751	USO World Headquarters	morale, welfare & recreation services to military personnel	100.00		16,310.00
6/9/2009	718	Van Dyke Hospice	assistance	200.00		16,510.00
8/9/2009	730	Van Dyke Hospice	assistance	100.00		16,610.00
4/29/2009	699	Veterans Fund	Assistance for programs	250.00		16,860.00
3/6/2009	678	YMCA	community social development association	200.00		17,060.00
1/9/2009	661	Your Grandmother's Cupboard	support of grandparent-headed households	500.00		17,560.00
				19,710.00	2,150.00	17,560.00
				<b>19,710.00</b>	<b>2,150.00</b>	<b>17,560.00</b>
			Total Charitable Distribution			
			<b>TOTAL</b>			