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

OMB No 1545-0052

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

Name of foundation
FRANK GREEN TRUST #3020002094

Number and street (or P O box number if mail is not delivered to street address) Room/suite
C/O CITIZENS BANK, 870 WESMINSTER ST

City or town State ZIP code
PROVIDENCE RI 02903

A Employer identification number
02-6004488

B Telephone number (see the instructions)
(603) 634-7772

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)
\$ **180,131.**

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

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

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (att sch)				
2 Ck ☒ if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	53.	53.		
4 Dividends and interest from securities	4,372.	4,372.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	-12,885.			
b Gross sales price for all assets on line 6a	111,050.			
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	-8,460.	4,425.		
13 Compensation of officers, directors, trustees, etc	3,292.	1,646.		1,646.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)				
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule) (see instr)				
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publication				
23 Other expenses (attach schedule)	630.	315.		315.
24 Total operating and administrative expenses. Add lines 13 through 23	3,922.	1,961.		1,961.
25 Contributions, gifts, grants paid	8,344.			8,344.
26 Total expenses and disbursements. Add lines 24 and 25	12,266.	1,961.		10,305.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-20,726.			
b Net investment income (if negative, enter -0-)		2,464.		
c Adjusted net income (if negative, enter -0-)				

1912

Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
A S S E T S	1 Cash — non-interest-bearing	92.	221.	221.
	2 Savings and temporary cash investments	4,853.	4,315.	4,315.
	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 the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)			
	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)	195,005.	177,092.	175,595.	
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 instructions. Also, see page 1, item I)	199,950.	181,628.	180,131.	
L I A B I L I T I E S	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)			
N E T A S S E T S O R F U N D B A L A N C E S	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	199,027.	180,795.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	923.	833.	
	30 Total net assets or fund balances (see the instructions)	199,950.	181,628.	
	31 Total liabilities and net assets/fund balances (see the instructions)	199,950.	181,628.	

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	199,950.
2 Enter amount from Part I, line 27a	2	-20,726.
3 Other increases not included in line 2 (itemize) SEE SCHEDULE ATTACHED	3	2,404.
4 Add lines 1, 2, and 3	4	181,628.
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	181,628.

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 PLEASE SEE ATTACHED		P	Various	12/31/09
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 111,083.		123,968.	-12,885.
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			-12,885.
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	-12,885.
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.)

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	10,848.	196,267.	0.055272
2007	11,856.	231,682.	0.051174
2006	11,720.	219,701.	0.053345
2005	13,080.	214,630.	0.060942
2004	13,658.	212,902.	0.064152

2 Total of line 1, column (d)	2	0.284885
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	0.056977
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	162,474.
5 Multiply line 4 by line 3	5	9,257.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	25.
7 Add lines 5 and 6	7	9,282.
8 Enter qualifying distributions from Part XII, line 4	8	10,305.

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 ☐ and enter 'N/A' on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instr.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	25.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	25.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.		5	25.
6 Credits/Payments:			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a	320.	
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	320.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	295.	
11 Enter the amount of line 10 to be. Credited to 2010 estimated tax	295.	Refunded	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (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? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		X
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) NH - New Hampshire		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

Part VII-A Statements Regarding Activities Continued

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address N/A

14 The books are in care of RBS CITIZENS AN Telephone no. (603) 634-7772
 Located at 875 ELM STREET MANCHESTER, NH ZIP + 4 03101

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
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1 b	X
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?	1 c	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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	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 instructions)

☐ Yes ☒ No

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

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

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?**6b**

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****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
RBS CITIZENS NA 875 ELM STREET MANCHESTER NH 03101	TRUSTEE	5.00	3,292.	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				
0				
0				
0				
0				

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

None

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

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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments See instructions	
3	
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 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	156,118.
b Average of monthly cash balances	1b	8,830.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	164,948.
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	
3 Subtract line 2 from line 1d	3	164,948.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	2,474.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	162,474.
6 Minimum investment return. Enter 5% of line 5	6	8,124.

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	8,124.
2a Tax on investment income for 2009 from Part VI, line 5	2a	25.
b Income tax for 2009. (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	25.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	8,099.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	8,099.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	8,099.

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	10,305.
b Program-related investments — total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	10,305.
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	25.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	10,280.

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				8,099.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only			0.	
b Total for prior years: 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2009				
a From 2004	2,939.			
b From 2005	2,514.			
c From 2006	965.			
d From 2007	612.			
e From 2008	1,115.			
f Total of lines 3a through e	8,145.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 10,305.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2009 distributable amount				8,099.
e Remaining amount distributed out of corpus	2,206.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5.	10,351.			
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				
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)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	2,939.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	7,412.			
10 Analysis of line 9:				
a Excess from 2005	2,514.			
b Excess from 2006	965.			
c Excess from 2007	612.			
d Excess from 2008	1,115.			
e Excess from 2009	2,206.			

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> PLEASE SEE ATTACHED	N/A	501 (C) (3)	GENERAL OBLIGATIONS	8,344.
Total			3a	8,344.
<i>b Approved for future payment</i>				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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			14	53.	
4	Dividends and interest from securities			14	4,372.	
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			18	-12,885.	
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)				-8,460.	
13	Total. Add line 12, columns (b), (d), and (e)				13	-8,460.

(See worksheet in the instructions for line 13 to verify calculations.)

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

[illegible]

Supporting Statement of:**Form 990-PF, p1/Line 23(a)-1**

Description	Amount
TAX PREPARATION FEE	500.
NH FILING FEES	130.
Total	<u>630.</u>

INCREASES PART III, LINE 3

TAX BASIS ASSETS SOLD	123968.00
BOOK VALUE ASSETS SOLD	121564.00
DIFFERENCE BETWEEN BOOK AND TAX COST	2404.00

ADD:

TAX REFUND	0.00
DISTRIBUTIONS FROM CTF'S	0.00
MISCELLANEOUS	0.00

TOTAL ADDITIONS 2404.00

FRANK GREEN TRUST #3020002094.		PART IV							
EIN #02-6004488									
FYE 12/31/2009									
GAIN/LOSS REPORT									
		DATE	DATE						
SHARES	DESCRIPTION	ACQUIRED	SOLD	PROCEEDS	COST				GAIN/LOSS
116.5940	TEMPLETON FUND	3/31/2008	1/2/2009	\$1,302.35	\$1,402.63				(\$100.28)
163.9080	VANGUARD FUND	9/30/2008	1/2/2009	\$1,734.15	\$1,688.25				\$45.90
46.3890	VANGUARD FUND	3/31/2008	1/2/2009	\$534.40	\$600.74				(\$66.34)
43.1500	VANGUARD FUND	6/30/2008	1/2/2009	\$453.08	\$446.60				\$6.48
51.9700	DREYFUS FUND	9/30/2008	3/31/2009	\$791.50	\$1,258.71				(\$467.21)
35.8930	PIMCO FUND	3/31/2008	3/31/2009	\$224.69	\$657.56				(\$432.87)
212.4620	TEMPLETON FUND	3/31/2008	3/31/2009	\$2,347.70	\$2,555.91				(\$208.21)
38.4500	VANGUARD FUND	9/30/2008	3/31/2009	\$410.26	\$396.04				\$14.22
14.6630	VANGUARD FUND	3/31/2008	3/31/2009	\$177.72	\$189.88				(\$12.16)
159.1880	DREYFUS FUND	9/30/2008	6/30/2009	\$2,876.52	\$3,855.53				(\$979.01)
115.2720	VANGUARD FUND	9/30/2008	6/30/2009	\$1,223.04	\$1,187.30				\$35.74
190.1770	VANGUARD FUND	3/31/2009	6/30/2009	\$1,977.84	\$1,958.82				\$19.02
72.2340	VANGUARD FUND	6/30/2009	9/30/2009	\$904.37	\$877.64				\$26.73
26.4820	SCOUT FUND	6/30/2009	11/30/2009	\$316.99	\$290.77				\$26.22
81.0240	SCOUT FUND	9/30/2009	11/30/2009	\$969.86	\$990.92				(\$21.06)
127.3930	VANGUARD FUND	12/31/2008	11/30/2009	\$2,938.96	\$2,477.80				\$461.16
41.9280	VANGUARD FUND	3/31/2009	11/30/2009	\$967.27	\$717.39				\$249.88
65.6180	VANGUARD FUND	9/30/2009	11/30/2009	\$1,513.81	\$1,465.91				\$47.90
									(\$1,353.89)
				CAPITAL GAIN DISTRIBUTIONS					\$32.68
				COMMON TRUST FUND GAIN/LOSS					\$0.00
				TOTAL SHORT TERM GAIN					(\$1,321.21)
8.9330	VANGUARD FUND	6/30/2005	1/2/2009	\$94.51	\$93.17				\$1.34
101.2180	VANGUARD FUND	9/30/2005	1/2/2009	\$1,070.88	\$1,043.56				\$27.32
47.2100	VANGUARD FUND	12/30/2005	1/2/2009	\$495.71	\$489.10				\$6.61

GAINLOSS

FRANK GREEN TRUST #3020002094.		PART IV					
EIN #02-6004488							
FYE 12/31/2009							
GAIN/LOSS REPORT							
		DATE	DATE				
SHARES	DESCRIPTION	ACQUIRED	SOLD	PROCEEDS	COST	GAIN/LOSS	
436.8020	VANGUARD FUND	9/29/2006	1/2/2009	\$4,586.41	\$4,477.22		\$109.19
499.1530	VANGUARD FUND	3/30/2007	1/2/2009	\$5,241.11	\$5,131.29		\$109.82
2.8990	COLUMBIA FUND	6/30/2006	3/31/2009	\$46.62	\$85.49		(\$38.87)
6.2500	COLUMBIA FUND	12/31/2007	3/31/2009	\$100.50	\$185.07		(\$84.57)
4.8760	DREYFUS FUND	12/31/2007	3/31/2009	\$74.26	\$138.23		(\$63.97)
31.7470	TEMPLETON FUND	9/29/2006	3/31/2009	\$260.96	\$664.78		(\$403.82)
100.1170	COLUMBIA FUND	6/30/2006	6/30/2009	\$1,946.27	\$2,952.45		(\$1,006.18)
216.4310	DREYFUS FUND	6/4/2004	6/30/2009	\$3,910.91	\$5,211.66		(\$1,300.75)
46.2520	PIMCO FUND	3/31/2008	6/30/2009	\$330.24	\$847.34		(\$517.10)
57.9340	TEMPLETON FUND	3/31/2008	6/30/2009	\$683.04	\$696.95		(\$13.91)
5.6700	TEMPLETON FUND	9/29/2006	6/30/2009	\$61.80	\$118.73		(\$56.93)
62.5840	VANGUARD FUND	6/4/2004	6/30/2009	\$664.01	\$638.98		\$25.03
112.8330	VANGUARD FUND	12/30/2005	6/30/2009	\$1,197.16	\$1,162.18		\$34.98
77.3120	VANGUARD FUND	3/30/2007	6/30/2009	\$820.28	\$789.36		\$30.92
15.4020	VANGUARD FUND	6/4/2004	6/30/2009	\$298.96	\$436.34		(\$137.38)
637.0680	VANGUARD FUND	9/29/2006	6/30/2009	\$6,625.51	\$6,529.95		\$95.56
74.9380	VANGUARD FUND	6/4/2004	9/30/2009	\$805.58	\$765.12		\$40.46
83.9980	VANGUARD FUND	3/31/2008	9/30/2009	\$1,051.66	\$1,087.77		(\$36.11)
540.0040	VANGUARD FUND	9/29/2006	9/30/2009	\$5,853.64	\$5,535.04		\$318.60
62.6060	VANGUARD FUND	1/31/2002	9/30/2009	\$5,039.79	\$5,132.33		(\$92.54)
139.3930	COLUMBIA FUND	6/30/2006	11/30/2009	\$3,249.25	\$4,110.70		(\$861.45)
5.2320	COLUMBIA FUND	6/11/2008	11/30/2009	\$121.96	\$144.40		(\$22.44)
30.5090	COLUMBIA FUND	9/30/2008	11/30/2009	\$711.16	\$726.72		(\$15.56)
188.9010	DREYFUS FUND	6/4/2004	11/30/2009	\$4,059.48	\$4,548.73		(\$489.25)
116.8150	PIMCO FUND	3/31/2008	11/30/2009	\$996.43	\$2,140.05		(\$1,143.62)
68.0840	TEMPLETON FUND	12/31/2004	11/30/2009	\$1,328.32	\$1,380.06		(\$51.74)
2.8580	TEMPLETON FUND	12/30/2005	11/30/2009	\$55.76	\$63.76		(\$8.00)
25.1870	TEMPLETON FUND	6/30/2008	11/30/2009	\$491.40	\$615.57		(\$124.17)
33.0540	TEMPLETON FUND	9/2/2008	11/30/2009	\$644.89	\$744.70		(\$99.81)

FRANK GREEN TRUST #3020002094.		PART IV					
EIN #02-6004488							
FYE 12/31/2009							
GAIN/LOSS REPORT							
		DATE	DATE				
SHARES	DESCRIPTION	ACQUIRED	SOLD	PROCEEDS	COST		GAIN/LOSS
30.8680	TEMPLETON FUND	9/29/2006	11/30/2009	\$437.09		\$646.38	(\$209.29)
9.3590	TEMPLETON FUND	12/15/2006	11/30/2009	\$132.53		\$190.37	(\$57.84)
46.9280	TEMPLETON FUND	3/30/2007	11/30/2009	\$664.50		\$962.96	(\$298.46)
1,064.0260	VANGUARD FUND	6/4/2004	11/30/2009	\$24,547.08		\$30,143.86	(\$5,596.78)
125.8800	VANGUARD FUND	1/31/2002	11/30/2009	\$10,541.20		\$10,319.43	\$221.77
							(\$11,708.94)
				CAPITAL GAIN DISTRIBUTIONS			\$144.74
				COMMON TRUST FUND GAIN/LOSS			\$0.00
				TOTAL LONG TERM GAIN			(\$11,564.20)
				TOTAL GAIN			(\$12,885.41)

Part XV

CITIZENS BANK
3020002094
12/30 CASH DISBURSEMENT

PAID TO ANIMAL RESCUE LEAGUE OF NH
ATTN: BOARD OF DIRECTORS
545 ROUTE 101
BEDFORD NH 03110

T/A CHECK # 896571 SEQ # 44
PAID FOR 02-0222790
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 01
DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT
PAID TO NH WOMAN'S CHRISTIAN TEMPERANCE UNIO

C/O NAIDA BEAL
10 ROCKINGHAM ROAD
LONDONDERRY, NH 03063

T/A CHECK # 896572 SEQ # 45
PAID FOR 02-6007640
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 02
DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT
PAID TO FIRST CHURCH OF CHRIST SCIENTIST

ATTN: TREASURER
22 HARRISON STREET
MANCHESTER NH 03104

T/A CHECK # 896573 SEQ # 46
PAID FOR 02-6005776
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 03
DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT
PAID TO SALVATION ARMY - MANCHESTER, NH

C/O RICHARD D ALLEN, A. CORP SEC
440 WEST NYACK ROAD
WEST NYACK NY 10994

T/A CHECK # 896574 SEQ # 47
PAID FOR 02-0211556
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 04
DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT
PAID TO VNA OF MANCHESTER

ATTN: PAT HARLIN/ACCOUNTING
33 SO. COMMERCIAL ST, SUITE 401
MANCHESTER NH 03101

T/A CHECK # 896575 SEQ # 48
PAID FOR CB9049636
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 05

ADMIN PG 1
INCOME CASH

2,607.64-

521.53-

1,043.06-

1,043.06-

521.53-

CITIZENS BANK TRANSACTIONS FROM 01/01/09 TO 12/31/09 - ALL PORTFOLIO 01/08/10 08:14 PG 2
3020002094 FRANK E`GREEN TRUST PRIN. CASH INCOME CASH

DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT 1,043.06-

PAID TO WEBSTER HOUSE
ATTN: LOU CATANO
135 WEBSTER STREET
MANCHESTER, NH 03104

DIST TO/FOR BENEFICIARY
T/A CHECK # 896576 SEQ # 49
PAID FOR 02-0223334
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 06
DISBURSEMENT CODE: 307

12/30 CASH DISBURSEMENT 1,564.58-

PAID TO UNITARIAN UNIVERSALIST CHURCH
ATTN: TREASURER
669 UNION STREET
MANCHESTER NH 03104

DIST TO/FOR BENEFICIARY
T/A CHECK # 896577 SEQ # 50
PAID FOR CB9050527
21 - DISTRIBUTION TO BENEFICIARY
BATCH NO. CS000747 TRANS NO. 07
DISBURSEMENT CODE: 307

** SUMMARY FOR 01/01/09 THROUGH 12/31/09 **
MISCELLANEOUS DISBURSEMENTS
307 - DIST TO/FOR BENEFICIARY

0.00 8,344.46-

ASSET SUMMARY

FRANK E GREEN TRUST
ACCOUNT: 3020002094

PAGE: 1

AS OF 12/31/09

ASSET CATEGORY	MARKET VALUE	PERCENT OF ACCOUNT	FEDERAL TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
PRINCIPAL PORTFOLIO						
MONEY MARKET FUNDS	3,702.94	2.06 %	3,702.94	3,702.94	4	0.11 %
DOMESTIC EQUITY MUTUAL FUNDS	107,249.64	59.54 %	100,882.66	106,216.43	1,665	1.55 %
INTL EQUITY MUTUAL FUNDS	23,634.24	13.12 %	23,516.42	26,699.72	576	2.44 %
TAXABLE FIXED INCOME FUNDS	44,710.68	24.82 %	43,844.32	44,175.22	2,002	4.48 %
PRINCIPAL PORTFOLIO TOTAL	<u>179,297.50</u>	<u>99.54 %</u>	<u>171,946.34</u>	<u>180,794.31</u>	<u>4,246</u>	<u>2.37 %</u>
INCOME PORTFOLIO						
INCOME CASH	221.18	0.12 %	221.18	221.18		
MONEY MARKET FUNDS	612.19	0.34 %	612.19	612.19	1	0.16 %
INCOME PORTFOLIO TOTAL	<u>833.37</u>	<u>0.46 %</u>	<u>833.37</u>	<u>833.37</u>	<u>1</u>	<u>0.16 %</u>
TOTAL ASSETS	<u>180,130.87</u>	<u>100.00 %</u>	<u>172,779.71</u>	<u>181,627.68</u>	<u>4,247</u>	<u>2.36 %</u>

LIST OF ASSETS

FRANK E GREEN TRUST
ACCOUNT: 3020002094

AS OF 12/31/09

PAGE: 2

QUANTITY/ PRICE PER SHARE	ASSET DESCRIPTION	MARKET VALUE % OF ACCOUNT	FED TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
+	PRINCIPAL PORTFOLIO					
+	MONEY MARKET FUNDS					
3,702.9400	RBS CITIZENS N.A. CASH SWEEP ACCOUNT	3,702.94	3,702.94	3,702.94	4	0.11 %
1.0000	CUSIP NO: 990110702	2.06 %				
+	DOMESTIC EQUITY MUTUAL FUNDS					
255.5980	COLUMBIA ACORN FUND CL Z #492	6,308.16	5,725.12	6,609.22	13	0.21 %
24.6800	CUSIP NO: 197199409	3.50 %				
277.1100	DREYFUS MIDCAP INDEX FUND	6,262.69	5,207.65	6,563.28	66	1.05 %
22.6000	CUSIP NO: 712223106	3.48 %				
1,096.6750	PIMCO FDS PAC INVT MGMT SER	9,080.47	10,665.46	12,087.61	544	5.99 %
8.2800	COMMODITY REALRETURN STRATEGY FD	5.04 %				
	INSTL					
	CUSIP NO: 722005667					
990.9720	SCOUT SMALL CAP FUND	12,644.80	10,880.88	10,972.24	0	0.00 %
12.7600	CUSIP NO: 81063U305	7.02 %				
2,403.4250	VANGUARD MORGAN GROWTH FD#26	36,700.30	35,618.76	35,618.76	264	0.72 %
15.2700	CUSIP NO: 921928107	20.37 %				
427.4640	VANGUARD 500 INDEX FUND	36,253.22	32,784.79	34,365.32	778	2.15 %
84.8100	SIGNAL SHARES #1340	20.13 %				
	CUSIP NO: 922908496					
+	TOTAL DOMESTIC EQUITY MUTUAL FUNDS	107,249.64 59.54 %	100,882.66	106,216.43	1,665	1.55 %

FRANK E GREEN TRUST
ACCOUNT: 3020002094

LIST OF ASSETS

AS OF 12/31/09

PAGE: 3

QUANTITY/ PRICE PER SHARE	ASSET DESCRIPTION	MARKET VALUE % OF ACCOUNT	FED TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
+ INTL EQUITY MUTUAL FUNDS						
908.0490 19.3000	TEMPLETON INSTITUTIONAL FOREIGN EQUITY SERIES CUSIP NO: 880210505	17,525.35 9.73 %	17,128.92	19,761.14	453	2.58 %
423.9340 14.4100	TEMPLETON INSTL FDS INC EMERGING MKTS SER CUSIP NO: 880210208	6,108.89 3.39 %	6,387.50	6,938.58	123	2.01 %
+ TOTAL INTL EQUITY MUTUAL FUNDS					576	2.44 %
+ TAXABLE FIXED INCOME FUNDS						
362.5380 12.6900	TEMPLETON GLOBAL BOND ADVISOR #616 CUSIP NO: 880208400	4,600.61 2.55 %	4,424.97	4,466.33	206	4.48 %
632.6630 10.6400	VANGUARD ADMIRAL GNMA FD #536 CUSIP NO: 922031794	6,731.53 3.74 %	6,612.59	6,691.17	278	4.13 %
425.5070 5.4700	VANGUARD HIGH YIELD CORP FUND (#29) CUSIP NO: 922031208	2,327.52 1.29 %	2,268.06	2,268.06	172	7.39 %
175.1270 12.5500	VANGUARD INFLATION-PROTECTED SEC 119 CUSIP NO: 922031869	2,197.84 1.22 %	2,170.21	2,218.87	37	1.68 %
2,691.5280 10.7200	VANGUARD INTERMEDIATE-TERM BOND INDEX FUND SIGNAL SHS #1350 CUSIP NO: 921937843	28,853.18 16.02 %	28,368.49	28,530.79	1,308	4.53 %
+ TOTAL TAXABLE FIXED INCOME FUNDS					2,002	4.48 %

FRANK E GREEN TRUST
ACCOUNT: 3020002094

LIST OF ASSETS

AS OF 12/31/09

PAGE: 4

QUANTITY/ PRICE PER SHARE	ASSET DESCRIPTION	MARKET VALUE % OF ACCOUNT	FED TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
+	PRINCIPAL PORTFOLIO TOTAL	179,297.50 99.54 %	171,946.34	180,794.31	4,246	2.37 %

LIST OF ASSETS

FRANK E GREEN TRUST
ACCOUNT: 3020002094

AS OF 12/31/09

PAGE: 5

QUANTITY/ PRICE PER SHARE	ASSET DESCRIPTION	MARKET VALUE % OF ACCOUNT	FED TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
+	INCOME PORTFOLIO					
	INCOME CASH	221.18 0.12 %	221.18	221.18		
+	MONEY MARKET FUNDS					
	612.1900 RBS CITIZENS N.A. CASH SWEEP ACCOUNT 1.0000 CUSIP NO: 990110702	612.19 0.34 %	612.19	612.19	1	0.16 %
+	INCOME PORTFOLIO TOTAL	833.37 0.46 %	833.37	833.37	1	0.12 %
+	TOTAL ASSETS	180,130.87 100.00 %	172,779.71	181,627.68	4,247	2.36 %