



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

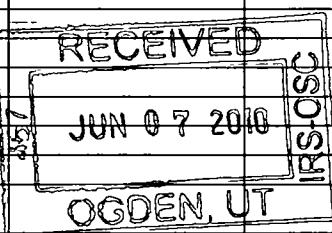
For calendar year 2009, or tax year beginning

, 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.	Name of foundation WALTER H GALE CEMETERY TRUST # 3035000398	A Employer identification number 02-6047775	
	Number and street (or P O box number if mail is not delivered to street address) C/O CITIZENS BANK 870 WESTMINSTER ST	Room/suite	B Telephone number (see the instructions) (603) 634-7739
	City or town PROVIDENCE	State ZIP code RI 02903	C If exemption application is pending, check here ► <input type="checkbox"/>
	H Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input checked="" type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	J Accounting method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	D 1 Foreign organizations, check here ► <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) ► \$ 30,145.	(Part I, column (d) must be on cash basis)	E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/>	

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)
REVENUE	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	8.	8.		
	4 Dividends and interest from securities	724.	724.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	-2,247.			
	b Gross sales price for all assets on line 6a	18,944.			
	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	-1,515.	732.			
ADMINISTRATIVE EXPENSES	13 Compensation of officers, directors, trustees, etc	600.	300.	300.	
	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 publications				
	23 Other expenses (attach schedule)	325.	162.	163.	
	24 Total operating and administrative expenses. Add lines 13 through 23	925.	462.	463.	
25 Contributions, gifts, grants paid	1,447.		1,447.		
26 Total expenses and disbursements. Add lines 24 and 25	2,372.	462.	1,910.		
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-3,887.				
b Net investment income (if negative, enter -0-)		270.			
c Adjusted net income (if negative, enter -0-)					



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
	1 Cash — non-interest-bearing		15.	36.	36.
	2 Savings and temporary cash investments		1,312.	1,659.	1,659.
	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)		32,381.	28,602.	28,450.
	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)		33,708.	30,297.	30,145.
	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) ..				
	Foundations that follow SFAS 117, check here. and complete lines 24 through 26 and lines 30 and 31.	► <input type="checkbox"/>			
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.	► <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds ..		33,391.	30,066.	
	28 Paid-in or capital surplus, or land, building, and equipment fund ..				
	29 Retained earnings, accumulated income, endowment, or other funds		317.	231.	
	30 Total net assets or fund balances (see the instructions)		33,708.	30,297.	
	31 Total liabilities and net assets/fund balances (see the instructions)		33,708.	30,297.	

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	33,708.
2 Enter amount from Part I, line 27a ..	2	-3,887.
3 Other increases not included in line 2 (itemize) ► SEE ATTACHED SCHEDULE	3	476.
4 Add lines 1, 2, and 3 ..	4	30,297.
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	30,297.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a 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	18,944.		21,191.	-2,247.
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				-2,247.
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	-2,247.
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	1,994.	31,363.	0.063578
2007	2,183.	38,912.	0.056101
2006	2,534.	37,431.	0.067698
2005	2,777.	37,528.	0.073998
2004	3,172.	38,357.	0.082697
2 Total of line 1, column (d)			2 0.344072
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 0.068814
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 26,909.
5 Multiply line 4 by line 3			5 1,852.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 3.
7 Add lines 5 and 6 ..			7 1,855.
8 Enter qualifying distributions from Part XII, line 4			8 1,910.

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	3.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)	
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
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 Tax based on investment income. 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 98.
b Exempt foreign organizations – tax withheld at source.	6b
c Tax paid with application for extension of time to file (Form 8868)	6c 0.
d Backup withholding erroneously withheld	6d
7 Total credits and payments Add lines 6a through 6d	7 98.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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 95.
11 Enter the amount of line 10 to be Credited to 2010 estimated tax ►	95. Refunded ► 11

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 ► \$ _____ (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?

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	X
----	---

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:

6	X
---	---

• By language in the governing instrument, or

7	X
---	---

• 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?

8b	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

9	X
---	---

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

10	X
----	---

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 *General Instruction G*? If 'No,' attach explanation

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 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

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	<input checked="" type="checkbox"/>
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12	<input checked="" type="checkbox"/>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	<input checked="" type="checkbox"/>
14	The books are in care of ► RBS CITIZENS NA Telephone no ► (603) 634-7739 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		<input type="checkbox"/>

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"/>	<input checked="" type="checkbox"/>
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(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"/>	<input checked="" type="checkbox"/>
(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"/>	<input checked="" type="checkbox"/>
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 ► <input type="checkbox"/>	1b	<input checked="" 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	<input checked="" type="checkbox"/>
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? If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

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)?

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?

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?

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 2.00	600.	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				
0				
0				
0				
0				

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

►

None

BAA

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

BAA

Form 990-PF (2009)

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	26,010.
b Average of monthly cash balances	1b	1,309.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	27,319.
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	27,319.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	410.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	26,909.
6 Minimum investment return. Enter 5% of line 5	6	1,345.

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	1,345.
2a Tax on investment income for 2009 from Part VI, line 5	2a	3.
b Income tax for 2009 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	3.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	1,342.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	1,342.
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	1,342.

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	1,910.
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	1,910.
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	3.
6 Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,907.

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				1,342.
2 Undistributed income, if any, as of the end of 2009:			0.	
a Enter amount for 2008 only				
b Total for prior years. 20_____, 20_____, 20_____,				
3 Excess distributions carryover, if any, to 2009:				
a From 2004	1,256.			
b From 2005	1,098.			
c From 2006	699.			
d From 2007	291.			
e From 2008	437.			
f Total of lines 3a through e	3,781.			
4 Qualifying distributions for 2009 from Part XII, line 4. ► \$ 1,910.				
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				1,342.
e Remaining amount distributed out of corpus	568.			
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	4,349.			
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)..	1,256.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	3,093.			
10 Analysis of line 9				
a Excess from 2005	1,098.			
b Excess from 2006	699.			
c Excess from 2007	291.			
d Excess from 2008	437.			
e Excess from 2009	568.			

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

N/A

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				<input type="checkbox"/> 4942(j)(3) or	<input type="checkbox"/> 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					
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)(ii)					
(3)	Largest amount of support from an exempt organization					
(4)	Gross investment income					

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

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

NONE

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

NONE**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:**

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

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

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

c Any submission deadlines:

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

Part XV | Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
MELVIN VILLAGE COMMUNITY CHURCH P O BOX 233 MELVIN VILLAGE	NH 03850	N/A	501(c)(3) GENERAL OBLIGATIONS	1,447.
Total			► 3a	1,447.
<i>b Approved for future payment</i>				
Total			► 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				14	8.	
4 Dividends and interest from securities				14	724.	
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	-2,247.	
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue				3	4	
a						
b						
c						
d						
e						
12 Subtotal Add columns (b), (d), and (e)					-1,515.	
13 Total Add line 12, columns (b), (d), and (e)					13	-1,515.

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

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

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

Description	Amount
TAX PREPARATION FEE	250.
NH FILING FEE	75.
Total	<u>325.</u>

INCREASES PART III, LINE 3

TAX BASIS ASSETS SOLD
BOOK VALUE ASSETS SOLD
DIFFERENCE BETWEEN BOOK AND TAX COST

21191.00
20715.00
476.00

ADD:

TAX REFUND
DISTRIBUTIONS FROM CTF'S
MISCELLANEOUS

0.00
0.00
0.00

TOTAL ADDITIONS

476.00

GAINLOSS

GAIN/LOSS

WALTER GALE TRUST #3350000398		PART IV							
EIN #02-6047775	FYE 12/31/2009	GAIN/LOSS REPORT		DATE ACQUIRED		DATE SOLD			
SHARES	DESCRIPTION	DATE	ACQUIRED	DATE	SOLD	PROCEEDS	COST	GAIN/LOSS	
45.1160	VANGUARD FUND	3/30/2007	1/2/2009			\$473.72		\$463.79	\$9.93
6.5500	VANGUARD FUND	9/30/2005	3/31/2009			\$69.89		\$67.53	\$2.36
19.9530	COLUMBIA FUND	6/30/2006	6/30/2009			\$387.89		\$588.41	(\$200.52)
39.3880	DREYFUS FUND	6/9/2004	6/30/2009			\$711.75		\$951.22	(\$239.47)
17.9970	PIMCO FUND	3/31/2008	6/30/2009			\$128.50		\$329.71	(\$201.21)
10.2600	TEMPLETON FUND	3/31/2008	6/30/2009			\$120.96		\$123.43	(\$2.47)
8.1940	TEMPLETON FUND	9/29/2006	6/30/2009			\$89.32		\$171.58	(\$82.26)
25.8870	VANGUARD FUND	9/30/2005	6/30/2009			\$274.66		\$266.90	\$7.76
7.0520	VANGUARD FUND	6/9/2004	6/30/2009			\$136.87		\$201.69	(\$64.82)
115.4590	VANGUARD FUND	9/29/2006	6/30/2009			\$1,200.77		\$1,183.46	\$17.31
16.0220	VANGUARD FUND	3/31/2008	9/30/2009			\$200.59		\$207.48	(\$6.89)
89.2920	VANGUARD FUND	9/29/2006	9/30/2009			\$967.92		\$915.24	\$52.68
10.3920	VANGUARD FUND	1/31/2002	9/30/2009			\$836.53		\$843.13	(\$6.60)
21.3410	COLUMBIA FUND	6/30/2006	11/30/2009			\$497.46		\$629.35	(\$131.89)
0.8950	COLUMBIA FUND	6/11/2008	11/30/2009			\$20.86		\$24.69	(\$3.83)
7.4360	COLUMBIA FUND	9/30/2008	11/30/2009			\$173.33		\$177.12	(\$3.79)
32.0200	DREYFUS FUND	6/9/2004	11/30/2009			\$688.10		\$773.28	(\$85.18)
15.3170	PIMCO FUND	3/31/2008	11/30/2009			\$130.65		\$280.61	(\$149.96)
7.0760	PIMCO FUND	9/30/2008	11/30/2009			\$60.36		\$96.73	(\$36.37)
16.4780	TEMPLETON FUND	12/31/2004	11/30/2009			\$321.48		\$334.01	(\$12.53)
1.9900	TEMPLETON FUND	6/30/2008	11/30/2009			\$38.82		\$48.64	(\$9.82)
5.4940	TEMPLETON FUND	9/2/2008	11/30/2009			\$107.19		\$123.78	(\$16.59)
4.6330	TEMPLETON FUND	9/29/2006	11/30/2009			\$65.60		\$97.02	(\$31.42)
2.5830	TEMPLETON FUND	12/15/2006	11/30/2009			\$36.58		\$52.53	(\$15.95)
7.4780	TEMPLETON FUND	3/30/2007	11/30/2009			\$105.89		\$153.44	(\$47.55)
0.9370	TEMPLETON FUND	12/17/2007	11/30/2009			\$13.27		\$18.91	(\$5.64)
172.3260	VANGUARD FUND	6/9/2004	11/30/2009			\$3,975.56		\$4,928.50	(\$952.94)
22.0020	VANGUARD FUND	1/31/2002	11/30/2009			\$1,842.48		\$1,785.08	\$57.40
									(\$2,133.75)

GAINLOSS

GALE CEMETERY
ACCOUNT: 3035000398

ASSET SUMMARY

AS OF 12/31/09

PAGE: 1

ASSET CATEGORY	MARKET VALUE	PERCENT OF ACCOUNT	FEDERAL TAX COST	BOOK VALUE	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
PRINCIPAL PORTFOLIO						
MONEY MARKET FUNDS	1,463.97	4.86 %		1,463.97		1 0.07 %
DOMESTIC EQUITY MUTUAL FUNDS	17,377.24	57.64 %	16,237.98	17,119.28	270	1.55 %
INTL EQUITY MUTUAL FUNDS	3,829.08	12.70 %	3,793.88	4,326.45	93	2.43 %
TAXABLE FIXED INCOME FUNDS	7,243.97	24.03 %	7,104.37	7,156.12	324	4.47 %
+ PRINCIPAL PORTFOLIO TOTAL	<u>29,914.26</u>	<u>99.23 %</u>	<u>28,600.20</u>	<u>30,065.82</u>	<u>689</u>	<u>2.30 %</u>
INCOME PORTFOLIO						
INCOME CASH	35.84	0.12 %		35.84	35.84	
MONEY MARKET FUNDS	195.36	0.65 %		195.36	0	0.00 %
+ INCOME PORTFOLIO TOTAL	<u>231.20</u>	<u>0.77 %</u>	<u>231.20</u>	<u>231.20</u>	<u>0</u>	<u>0.00 %</u>
+ TOTAL ASSETS	<u>30,145.46</u>	<u>100.00 %</u>	<u>28,831.40</u>	<u>30,297.02</u>	<u>689</u>	<u>2.29 %</u>

GALE CEMETERY
ACCOUNT: 3035000398

LIST OF ASSETS

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						
1,463.9700 1.0000	RBS CITIZENS N.A. CASH SWEEP ACCOUNT CUSIP NO: 9901107002	1,463.97 4.86 %	1,463.97	1,463.97	1	0.07 %
+ DOMESTIC EQUITY MUTUAL FUNDS						
41.4140 24.6800	COLUMBIA ACORN FUND CL Z #492 CUSIP NO: 197199409	1,022.10 3.39 %	918.17	1,064.57	2	0.20 %
44.8990 22.6000	DREYFUS MIDCAP INDEX FUND CUSIP NO: 712223106	1,014.72 3.37 %	823.09	1,059.18	11	1.08 %
177.7170 8.2800	PIMCO FDS PAC INV'T MGMT SER COMMODITY REALRETURN STRATEGY FD INSTL CUSIP NO: 7222005667	1,471.50 4.88 %	1,688.64	1,946.53	88	5.98 %
160.5520 122.7600	SCOUT SMALL CAP FUND CUSIP NO: 81063U05	2,048.64 6.80 %	1,762.86	1,777.54	0	0.00 %
389.3960 15.2700	VANGUARD MORGAN GROWTH FD#26 CUSIP NO: 921928107	5,946.08 19.72 %	5,770.85	5,770.85	43	0.72 %
69.2630 84.8100	VANGUARD 500 INDEX FUND SIGNAL SHARES #1340 CUSIP NO: 922908496	5,874.20 19.49 %	5,274.37	5,499.81	126	2.14 %
+ TOTAL DOMESTIC EQUITY MUTUAL FUNDS				17,119.28	270	1.55 %
+ 17,377.24 57.64 %			16,237.98			

GALE CEMETERY
ACCOUNT: 3035000398

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
+ 147.1050 19.3000	INTL EQUITY MUTUAL FUNDS TEMPLETON INSTITUTIONAL FOREIGN EQUITY SERIES CUSIP NO: 880210505	2,839.13 9.42 %	2,776.41	3,203.86	73	2.57 %
68.6990 14.4100	TEMPLETON INSTL FDS INC EMERGING MKTS SER CUSIP NO: 880210208	989.95 3.28 %	1,017.47	1,122.59	20	2.02 %
+ TOTAL INTL EQUITY MUTUAL FUNDS		3,829.08 12.70 %	3,793.88	4,326.45	93	2.43 %
TAXABLE FIXED INCOME FUNDS						
58.7370 12.6900	TEMPLETON GLOBAL BOND ADVISOR #616 CUSIP NO: 880208400	745.37 2.47 %	718.66	723.82	33	4.43 %
102.5020 10.6400	VANGUARD ADMIRAL GNMA FD #536 CUSIP NO: 9220311794	1,090.62 3.62 %	1,072.31	1,084.52	45	4.13 %
68.9380 5.4700	VANGUARD HIGH YIELD CORP FUND (#29) CUSIP NO: 922031208	377.09 1.25 %	367.42	367.42	28	7.43 %
28.3740 12.5500	VANGUARD INFLATION-PROTECTED SEC 119 CUSIP NO: 922031869	356.09 1.18 %	351.10	359.63	6	1.68 %
436.0820 10.7200	VANGUARD INTERMEDIATE-TERM BOND INDEX FUND SIGNAL SHS #1350 CUSIP NO: 921937B43	4,674.80 15.51 %	4,594.88	4,620.73	212	4.53 %
+ TOTAL TAXABLE FIXED INCOME FUNDS		7,243.97 24.03 %	7,104.37	7,156.12	324	4.47 %

GALE CEMETERY
ACCOUNT: 3035000398

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		29,914.26 99.23 \$	28,600.20	30,065.82	689	2.30 %

GALE CEMETERY
ACCOUNT: 3035000398

LIST OF ASSETS
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	35.84	35.84	35.84	0	
		0.12 \$				
+	MONEY MARKET FUNDS					
	195.3600 RBS CITIZENS N.A. CASH SWEEP ACCOUNT 1.0000 CUSIP NO: 990110702	195.36 0.65 %	195.36	195.36	0	0.00 %
+	INCOME PORTFOLIO TOTAL	231.20 0.77 %	231.20	231.20	0	0.00 %
+	TOTAL ASSETS	30,145.46 100.00 %	28,831.40	30,297.02	689	2.29 %

Application for Extension of Time To File an
Exempt Organization Return

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

*Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868***Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► *All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization WALTER H GALE CEMETERY TRUST # 3035000398	Employer identification number 02-6047775
File by the due date for filing your return. See instructions	Number, street, and room or suite number. If a P O box, see instructions C/O CITIZENS BANK 870 WESTMINSTER ST,	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PROVIDENCE	RI 02903

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

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input checked="" type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► **RBS CITIZENS NA**

Telephone No. ► **(603) 634-7739**

FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **Aug 16**, 20 **10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- calendar year 20 **09** or
- tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions ..	3a \$ 16.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit ..	3b \$ 98.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions ..	3c \$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 4-2009)