



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



Form **990-PF**Department of the Treasury  
Internal Revenue Service**Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation**

OMB No 1545-0052

**2009**

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

For calendar year 2009, or tax year beginning **, and ending**

**G Check all that apply**

<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return
<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change

**Use the IRS  
label.  
Otherwise,  
print  
or type.**

Name of foundation

**THE JOSEPH AND ANNA C. DIAS JR.  
FAMILY FOUNDATION**

**See Specific  
Instructions.**

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

**87 OAKRIDGE STREET**

Room/suite

City or town, state, and ZIP code

**LUDLOW****MA 01056**

**H Check type of organization**  **Section 501(c)(3) exempt private foundation**

**Section 4947(a)(1) nonexempt charitable trust**  **Other taxable private foundation**

**I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 1,389,312** (Part I, column (d) must be on cash basis)

**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

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

<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)	<b>53,116</b>		
	2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B			
	3 Interest on savings and temporary cash investments	<b>8,709</b>	<b>8,709</b>	
	4 Dividends and interest from securities	<b>16,771</b>	<b>16,771</b>	
	5a Gross rents			
	b Net rental income or (loss)			
	6a Net gain or (loss) from sale of assets not on line 10			
	b Gross sales price for all assets on line 6a			
	7 Capital gain net income (from Part IV, line 2)		<b>0</b>	
	8 Net short-term capital gain			<b>0</b>
	9 Income modifications			
	10a Gross sales less returns & allowances			
<b>Operating and Administrative Expenses</b>	b Less Cost of goods sold			
	c Gross profit or (loss) (attach schedule)			
	11 Other income (attach schedule)	<b>129</b>		
	12 Total. Add lines 1 through 11	<b>78,725</b>	<b>25,480</b>	<b>0</b>
	13 Compensation of officers, directors, trustees, etc	<b>20,000</b>		
	14 Other employee salaries and wages			
	15 Pension plans, employee benefits			
	16a Legal fees (attach schedule)			
	b Accounting fees (attach schedule)	<b>995</b>		<b>995</b>
	c Other professional fees (attach schedule)	<b>20,000</b>		<b>20,000</b>
	17 Interest			
<b>2010 Operating and Administrative Expenses</b>	18 Taxes (attach schedule) (see page 14 of the instructions)	<b>457</b>		
	19 Depreciation (attach schedule) and depletion	<b>6,842</b>		
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (att sch)	<b>10,659</b>		<b>10,659</b>
	24 Total operating and administrative expenses.			
	Add lines 13 through 23	<b>58,953</b>	<b>0</b>	<b>32,111</b>
	25 Contributions, gifts, grants paid	<b>21,045</b>		<b>21,045</b>
	26 Total expenses and disbursements. Add lines 24 and 25	<b>79,998</b>	<b>0</b>	<b>53,156</b>
	27 Subtract line 26 from line 12	<b>-1,273</b>		
	a Excess of revenue over expenses and disbursements			
	b Net investment income (if negative, enter -0-)		<b>25,480</b>	
	c Adjusted net income (if negative, enter -0-)			<b>0</b>

Assets	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							
	2 Savings and temporary cash investments			391,674	397,069	397,069		
	3 Accounts receivable ►							
	Less allowance for doubtful accounts ►							
	4 Pledges receivable ►							
	Less allowance for doubtful accounts ►							
	5 Grants receivable							
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)							
	7 Other notes and loans receivable (att schedule) ►							
	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)	See Stmt 7		524,415	524,415	540,033		
	c Investments—corporate bonds (attach schedule)							
	11 Investments—land, buildings, and equipment basis ►							
	Less accumulated depreciation (attach sch) ►							
	12 Investments—mortgage loans							
	13 Investments—other (attach schedule)							
	14 Land, buildings, and equipment basis ►		508,881					
	Less accumulated depreciation (attach sch) ► Stmt 8		50,551					
	15 Other assets (describe ►			444,998	458,330	452,210		
	16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		)					
				1,361,087	1,379,814	1,389,312		
Liabilities	17 Accounts payable and accrued expenses							
	18 Grants payable							
	19 Deferred revenue							
	20 Loans from officers, directors, trustees, and other disqualified persons							
	21 Mortgages and other notes payable (attach schedule)							
	22 Other liabilities (describe ►		)	0	0	0		
	23 Total liabilities (add lines 17 through 22)							
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/>	and complete lines 24 through 26 and lines 30 and 31.						
	24 Unrestricted			961,087	959,814	959,814		
	25 Temporarily restricted							
	26 Permanently restricted			400,000	400,000	400,000		
	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/>	and complete lines 27 through 31.						
	27 Capital stock, trust principal, or current funds							
	28 Paid-in or capital surplus, or land, bldg , and equipment fund							
	29 Retained earnings, accumulated income, endowment, or other funds							
	30 Total net assets or fund balances (see page 17 of the instructions)			1,361,087	1,359,814	1,359,814		
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)			1,361,087	1,359,814	1,359,814		

## 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	1,361,087
2 Enter amount from Part I, line 27a	2	-1,273
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	1,359,814
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	1,359,814

Form 990-PF (2009)

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

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr)	(d) Date sold (mo., day, yr)
1a <b>N/A</b>				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)	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 pages 13 and 17 of 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 page 18 of 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 (col (b) divided by col (c))
2008	22,430	1,062,905	0.021103
2007	14,587	1,075,311	0.013565
2006	2,311	615,252	0.003756
2005	7,593	299,248	0.025374
2004	2,100	318,014	0.006603

2 Total of line 1, column (d)

2 0.070401

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 0.014080

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

4 956,393

5 Multiply line 4 by line 3

5 13,466

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

6 255

7 Add lines 5 and 6

7 13,721

8 Enter qualifying distributions from Part XII, line 4

8 73,305

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 on page 18

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)	1	255
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, col. (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	255
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0-	5	255
6	<b>Credits/Payments</b>		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	240
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	240
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter amount owed	9	15
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be <b>Credited to 2010 estimated tax</b> ►	11	
		Refunded	►

**Part VII-A** Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	Yes	No
1a		X	
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
1b		X	
1c	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? If "Yes," attach a detailed description of the activities	2	X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	X
4a	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	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	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?	6	X
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► <b>MA</b>	N/A	
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	8b	X
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9	X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	Stmt 9	10 X

**Part VII-A Statements Regarding Activities (continued)**

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11	<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 ► <b>N/A</b>	13	<input checked="" type="checkbox"/>
14	The books are in care of ► <b>JOSEPH DIAS, JR., TRUSTEE</b> <b>87 OAKRIDGE STREET</b> Located at ► <b>LUDLOW, MA</b>	Telephone no ► <b>413-583-4370</b>	
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	ZIP+4 ► <b>01056</b>	► <b>15</b> □

**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"/>
	(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"/>
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	Yes	<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"/>	Yes	<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"/>	Yes	<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 page 20 of 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?	N/A	1c	
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 checked="" type="checkbox"/>	Yes	<input type="checkbox"/>
	If "Yes," list the years ► <b>20 08 , 20 , 20 , 20</b>			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions )		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 ► <b>20 , 20 , 20 , 20</b>			
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"/>
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 )	N/A	3b	
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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	<b>N/A</b>	<input type="checkbox"/>	5b
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)	<b>N/A</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870			<b>X</b>
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		<b>N/A</b>	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 page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOSEPH DIAS, JR. 87 OAKRIDGE STREET	LUDLOW MA 01056	TRUSTEE 1.00	20,000	0
ARMAND DIAS 118 RAY STREET	LUDLOW MA 01056	TRUSTEE 1.00	0	0
AUGUST COSTA 483 WINSOR STREET	LUDLOW MA 01056	TRUSTEE 1.00	0	0
MARK DIAS 6 TURNER LANE	NORTH EASTON MA 02356	TRUSTEE 1.00	0	0

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

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

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

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

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 HOLD AND MAINTAIN LAND FOR USE BY YOUTH ORGANIZATIONS AND OTHER CHARITABLE PURPOSES**

2

3

4

**Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)**

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

Amount

1 N/A

2

All other program-related investments. See page 24 of the instructions

3

Total. Add lines 1 through 3

►

Form 990-PF (2009)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	576,585
b	Average of monthly cash balances	1b	394,372
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	<b>Total</b> (add lines 1a, b, and c)	1d	970,957
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	970,957
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	14,564
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	956,393
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	47,820

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

1	Minimum investment return from Part X, line 6	1	47,820
2a	Tax on investment income for 2009 from Part VI, line 5	2a	255
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	255
3	Distributable amount before adjustments Subtract line 2c from line 1	3	47,565
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	47,565
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	47,565

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a	53,156
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1b	
b	Program-related investments—total from Part IX-B	2	20,149
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	73,305
b	Cash distribution test (attach the required schedule)	5	255
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	73,050
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)		
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4		

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

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

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				47,565
2 Undistributed income, if any, as of the end of 2009			52,907	
a Enter amount for 2008 only		13,868		
b Total for prior years 20 07 , 20 , 20				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e				
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 73,305			52,907	
a Applied to 2008, but not more than line 2a		13,868		
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				6,530
e Remaining amount distributed out of corpus				
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				
b Prior years' undistributed income Subtract line 4b from line 2b				
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 page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				41,035
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

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

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

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

**JOSEPH DIAS, JR.****\$20,000**

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

a The name, address, and telephone number of the person to whom applications should be addressed  
**N/A**

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

c Any submission deadlines  
**N/A**

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

## 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
<b>Name and address (home or business)</b>				
a Paid during the year				
KRISTOPHER GONCALVES CHAPIN STREET LUDLOW MA 01056	NONE		SCHOLARSHIP	5,000
WESTERN MA JR. PIONEERS WINSOR ST LUDLOW MA 01056			NON-PROFIT SUPPORT	10,000
LUDLOW BOYS & GIRLS CLUB CLAUDIA WAY LUDLOW MA 01056			NON PROFIT SUPPORT	2,000
AMERICAN RED CROSS 3500 MAIN STREET SPRINGFIELD MA 01107			NON-PROFIT SUPPORT	500
OUR LADY OF FATIMA CHURCH WINSOR STREET LUDLOW MA 01056			NON-PROFIT SUPPORT	2,025
AMERICAN CANCER SOCIETY 30 SPEEN STREET FRAMINGHAM MA 01701			NON-PROFIT SUPPORT	500
MARCH OF DIMES 114 TURNPIKE ROAD WESTBOROUGH MA 01581			NON-PROFIT SUPPORT	20
ST JOHNS BAPTIST CHURCH 181 HUBBARD STREET LUDLOW MA 01056			NON-PROFIT SUPPORT	1,000
<b>Total</b>			► 3a	21,045
b Approved for future payment				
N/A				
<b>Total</b>			► 3b	

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

Enter gross amounts unless otherwise indicated

				Related or exempt function income (See page 28 of the instructions )
	(a) Business code	(b) Amount	(c) Exclusion 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				8,709
4 Dividends and interest from securities				16,771
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				
9 Net income or (loss) from special events				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue a				
b CANCELED CHECK				125
c MISC				4
d				
e				
12 Subtotal. Add columns (b), (d), and (e)		0		25,609
13 Total. Add line 12, columns (b), (d), and (e)			13	25,609

(See worksheet in line 13 instructions on page 28 to verify calculations )

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



3357087 THE JOSEPH AND ANNA C. DIAS JR.  
04-3357087  
FYE: 12/31/2009

**Federal Statements**

5/14/2010 11:08 AM

**Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation (continued)**

Description					
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation
Total	\$ 508,881	\$ 43,709			\$ 6,842

**Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses**

Description		Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses					
REPAIRS & MAINTENANCE		10,659			
UTILITIES					
PRINTING AND POSTAGE					
<b>Total</b>		<b>\$ 10,659</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,659</b>

3357087 THE JOSEPH AND ANNA C. DIAS JR.  
04-3357087  
FYE: 12/31/2009

**Federal Statements**

5/14/2010 11:08 AM

**Statement 9 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors**

Name	Address	City, State, Zip
WESTERN MASS JUNIOR PIONEERS PO BOX 655		LUDLOW MA 01056

3357087 THE JOSEPH AND ANNA C. DIAS JR.

5/14/2010 11:08 AM

04-3357087

## Federal Statements

FYE: 12/31/2009

### Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

Name of Manager	Amount
JOSEPH DIAS, JR.	\$ 20,000
Total	\$ <u>20,000</u>

### Form 990-PF, Part XV, Line 1b - Managers Who Own 10% or More Stock

Name of Manager	Amount
NONE	\$ _____
Total	\$ <u>0</u>

**4562**Department of the Treasury  
Internal Revenue Service  
(99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No 1545-0172

**2009**Attachment  
Sequence No **67**Name(s) shown on return **THE JOSEPH AND ANNA C. DIAS JR.  
FAMILY FOUNDATION**Identifying number  
**04-3357087**

Business or activity to which this form relates

**Indirect Depreciation****Part I Election To Expense Certain Property Under Section 179****Note: If you have any listed property, complete Part V before you complete Part I.**

1 Maximum amount See the instructions for a higher limit for certain businesses	1	<b>250,000</b>
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>800,000</b>
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		8		
9 Tentative deduction Enter the smaller of line 5 or line 8		9		
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562		10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		12		
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	► 13			

**Note: Do not use Part II or Part III below for listed property Instead, use Part V****Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	<b>5,652</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	<b>182</b>
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		20,147	15.0	HY	150DB	1,008
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	<b>6,842</b>
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2009)

There are no amounts for Page 2

3357087 THE JOSEPH AND ANNA C. DIAS JR.  
04-3357087  
FYE: 12/31/2009

**Federal Statements**

5/14/2010 11:08 AM

**Statement 1 - Form 990-PF, Part I, Line 11 - Other Income**

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
CANCELED CHECK	\$ 125	\$ 4	\$ 125
MISC	\$ 4	\$ 0	\$ 4
<b>Total</b>	<b>\$ 129</b>	<b>\$ 0</b>	<b>\$ 129</b>

**Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net
ACCOUNTING FEES	\$ 995	\$ 0	\$ 995
Total	\$ 995	\$ 0	\$ 995

**Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees**

Description	Total	Net Investment	Adjusted Net
TRUSTEE FEES	\$ 20,000	\$ 0	\$ 20,000
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 0</b>	<b>\$ 20,000</b>

**Statement 4 - Form 990-PF, Part I, Line 18 - Taxes**

Description	Total	Net Investment	Adjusted Net
REAL ESTATE TAXES	\$ 422	\$ 0	\$ 422
FILING FEES PC TAXES	\$ 35	\$ 0	\$ 35
<b>Total</b>	<b>\$ 457</b>	<b>\$ 0</b>	<b>\$ 457</b>

3357087 THE JOSEPH AND ANNA C. DIAS JR.  
 04-3357087  
 FYE: 12/31/2009

**Federal Statements**

5/14/2010 11:08 AM

**Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation**

<u>Description</u>						<u>Prior Year Depreciation</u>	<u>Method</u>	<u>Life</u>	<u>Current Year Depreciation</u>	<u>Net Investment Income</u>	<u>Adjusted Net Income</u>
<u>Date Acquired</u>	<u>Cost Basis</u>										
LAND	2/28/97	\$ 300,000	\$						0	\$	\$
CONCRETE WORK	9/01/98	2,028		1,419	S/L			15	135		
WELL	11/01/98	600		420	S/L			15	40		
MONUMENT FENCE AND RAIL	7/01/98	3,800		2,659	S/L			15	253		
WELL, SPRINKLER SYSTEM	6/01/99	28,201		17,860	S/L			15	1,880		
SHED	10/01/99	8,420		1,989	S/L			39	215		
SPRINKLER SYSTEMS	6/01/00	8,912		5,100	S/L			15	594		
STEEL GATE AND ENTRYWAY	6/01/00	17,102		9,786	S/L			15	1,140		
FENCE	11/02/02	230		95	S/L			15	15		
LAND (LUSITANIA)	3/26/02	100,000									
FIELD LIGHTING	11/21/03	1,685		571	S/L			15	112		
NEW PUMP FOR WELL	8/18/03	4,814		1,712	S/L			15	321		
Park Benches	12/08/08	2,550		43	S/L			5	510		
Field Lights	12/08/08	6,547		36	S/L			15	437		
New Fence	11/15/08	3,845		2,019	150DB			15	182		
LAND IMPROVEMENTS	6/30/09	2,457			150DB			15	123		
LIGHT POLES	6/30/09	17,690			150DB			15	885		

**Federal Statements****Statement 7 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
LOCKHEED MARTIN	\$ 524,415	\$ 524,415	Cost	\$ 540,033
Total	\$ 524,415	\$ 524,415		\$ 540,033

3357087 THE JOSEPH AND ANNA C. DIAS JR.  
04-3357087  
FYE: 12/31/2009

**Federal Statements**

5/14/2010 11:08 AM

**Statement 8 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment**

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
EQUIPMENT	\$ 7,316	\$ 108,881	\$ 50,551	\$ 8,000
LAND IMPROVEMENTS	31,251			40,000
BUILDINGS	6,431			4,210
LAND	400,000	\$ 400,000		400,000
Total	\$ 444,998	\$ 508,881	\$ 50,551	\$ 452,210

THE JOSEPH AND ANNA C. DIAS JR.  
FAMILY FOUNDATION  
87 OAKRIDGE STREET  
LUDLOW, MA 01056

**Electing out of the 50% Bonus Depreciation Allowance  
for 15-Year Property**

The taxpayer elects out of the 50% first-year bonus depreciation allowance under IRC Section 168(k) for 15-year depreciable property acquired after December 31, 2007. This election applies to all such qualified 50% bonus depreciation property placed in service during the tax year.

Year Ended: December 31, 2009

04-3357087

THE JOSEPH AND ANNA C. DIAS JR.  
FAMILY FOUNDATION  
87 OAKRIDGE STREET  
LUDLOW, MA 01056

**Treatment of Qualifying Distributions Election**

Under IRC Section 4942(h)(2) and Reg. 53.4942(a)-3(d)(2), the nonoperating private foundation elects to treat current year qualifying distributions in excess of the immediately preceding tax year's undistributed income as being made out of:

Undistributed income from the tax years ending:

Tax Year	Amount
<u>2007</u>	<u>\$13,868</u>
_____	_____
_____	_____

[ ] Corpus

/S/

Name

Title

