AMENDED RETURN

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning 11/01 **, 2009, and ending** 12/31, 20 09

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return
[X] Amended return [ ] Address change [X] Name change

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

Name of foundation
BERKSHIRE BANK FOUNDATION INC
FKA GREATER BERKSHIRE FOUNDATION INC

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
PO BOX 1308

City or town, state, and ZIP code
PITTSFIELD, MA 01202-1308

A Employer identification number
04-3365869

B Telephone number (see page 10 of the instructions)
(413) 447-1724

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: [X] 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) ▶ $ 15,987,733.

J Accounting method: [X] Cash [ ] Accrual
[ ] Other (specify) ________
(Part I, column (d) must be on cash basis)

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ [ ] if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments	9,281.	9,281.	0.	ATCH 1
	4 Dividends and interest from securities	57,733.	57,733.	0.	ATCH 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	49,343.			
	b Gross sales price for all assets on line 6a 260,914.				
	7 Capital gain net income (from Part IV, line 2)		49,343.		
	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 or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	116,357.	116,357.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages	46,015.	0.	0.	46,015.
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) ATCH 3	3,413.	0.	0.	3,413.
	b Accounting fees (attach schedule) ATCH 4				
	c Other professional fees (attach schedule) *	1,868.	0.	0.	1,868.
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 6	29,171.	0.	0.	29,171.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	80,467.	0.	0.	80,467.
	25 Contributions, gifts, grants paid	189,205.			189,205.
	26 Total expenses and disbursements Add lines 24 and 25	269,672.	0.	0.	269,672.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-153,315.			
	b **Net investment income** (if negative, enter -0-)		116,357.		
	c **Adjusted net income** (if negative, enter -0-)			-0-.	

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Part II Balance Sheets

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

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets				
1	Cash - non-interest-bearing	29,422.	321,770.	321,770.
2	Savings and temporary cash investments			
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
7	Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10 a	Investments - U S and state government obligations (attach schedule)			
b	Investments - corporate stock (attach schedule) ATCH 7	15,839,809.	15,628,263.	15,628,263.
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) ATCH 8			
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶ ATCH 9)	0.	0.	37,700.
16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	15,869,231.	15,950,033.	15,987,733.
Liabilities				
17	Accounts payable and accrued expenses	23,007.	23,007.	
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 ▶ ATCH 10)	3,329,577.	3,329,577.	
23	**Total liabilities** (add lines 17 through 22)	3,352,584.	3,352,584.	
Net Assets or Fund Balances				
	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ X			
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	12,516,647.	12,597,449.	
30	**Total net assets or fund balances** (see page 17 of the instructions)	12,516,647.	12,597,449.	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	15,869,231.	15,950,033.	

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	12,516,647.
2	Enter amount from Part I, line 27a	2	-153,315.
3	Other increases not included in line 2 (itemize) ▶ ATTACHMENT 11	3	234,117.
4	Add lines 1, 2, and 3	4	12,597,449.
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	12,597,449.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	SEE PART IV SCHEDULE			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) 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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
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	49,343.
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	1,608,477.	22,818,482.	0.070490
2007	1,969,027.	24,893,663.	0.079098
2006	2,274,117.	30,209,588.	0.075278
2005	2,592,043.	31,916,163.	0.081214
2004	2,342,241.	34,793,081.	0.067319

2	**Total** of line 1, column (d)	2	0.373399
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	0.074680
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	15,469,408.
5	Multiply line 4 by line 3	5	1,155,255.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,164.
7	Add lines 5 and 6	7	1,156,419.
8	Enter qualifying distributions from Part XII, line 4	8	269,672.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ____________ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	2,327.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	2,327.
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	2,327.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 1,422.		
b	Exempt foreign organizations-tax withheld at source — 6b: 0.		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 2,000.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments Add lines 6a through 6d	7	3,422.
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	1,095.
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 1,095. **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	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? *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* ATCH 12	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) ▶ MA,			
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*	10		X

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

				Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)		11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?		12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?		13	X	

Website address ▶ N/A

14 The books are in care of ▶ MARY ELLEN PUNTIN Telephone no ▶ (413)447-1724

Located at ▶ PO BOX 1308 PITTSFIELD, MA ZIP + 4 ▶ 01202-1308

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

				Yes	No
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☒ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?		1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	If "Yes," list the years ▶				
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		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☒ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)*		3b		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **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** No: X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b** No: X

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
ATTACHMENT 13		0.	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 ▶

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

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

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 NOT APPLICABLE	
2	
3	
4	

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

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

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	15,533,788.
b	Average of monthly cash balances	1b	164,895.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	6,300.
d	**Total** (add lines 1a, b, and c)	1d	15,704,983.
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	0.
3	Subtract line 2 from line 1d	3	15,704,983.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	235,575.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	15,469,408.
6	**Minimum investment return.** Enter 5% of line 5	6	129,265.

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	129,265.
2a	Tax on investment income for 2009 from Part VI, line 5	2a 2,327.		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	2,327.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	126,938.
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	126,938.
6	Deduction from distributable amount (see page 25 of the instructions)		6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	126,938.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	269,672.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	0.
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	269,672.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	N/A
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	269,672.

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				126,938.
2	Undistributed income, if any, as of the end of 2009				
a	Enter amount for 2008 only				
b	Total for prior years 20 07 ,20 06 ,20 05				
3	Excess distributions carryover, if any, to 2009				
a	From 2004 . . . 611,593.				
b	From 2005 . . . 1,100,782.				
c	From 2006 . . . 848,497.				
d	From 2007 . . . 748,383.				
e	From 2008 . . . 527,877.				
f	**Total** of lines 3a through e	3,837,132.			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 269,672.				
a	Applied to 2008, but not more than line 2a				
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				126,938.
e	Remaining amount distributed out of corpus	142,734.			
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	3,979,866.			
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				
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)	611,593.			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	3,368,273.			
10	Analysis of line 9				
a	Excess from 2005 . . . 1,100,782.				
b	Excess from 2006 . . . 848,497.				
c	Excess from 2007 . . . 748,383.				
d	Excess from 2008 . . . 527,877.				
e	Excess from 2009 . . . 142,734.				

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

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

b Check box to indicate whether the foundation is a private operating foundation described in section [ ] 4942(j)(3) or [ ] 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
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)(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))

NOT APPLICABLE

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

NOT APPLICABLE

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

ATTACHMENT 14

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

APPLICATIONS AVAILABLE AT ABOVE ADDRESS

c Any submission deadlines

SEE APPLICATIONS FOR VARIOUS DEADLINES

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

ONLY TAX EXEMPT ORGANIZATIONS THAT QUALIFY AS A SECTION 501(C)(3)

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
a *Paid during the year*				
ATTACHMENT 15				
Total . . . . . . ▶ **3a**				189,205.
b *Approved for future payment*				
ATTACHMENT 16				
Total . . . . . . ▶ **3b**				35,000.

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 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			14	9,281.	
4 Dividends and interest from securities			14	57,733.	
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	49,343.	
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)				116,357.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 116,357.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)
	NOT APPLICABLE

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		NOT APPLICABLE	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
	NOT APPLICABLE	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Peter J Lafayette — 1/7/11 — Secretary & Exec. Director

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature	[signature]	Date 1/11/2011	Check if self-employed ☐
Preparer's identifying number (See Signature on page 30 of the instructions)	P00064352		
Firm's name (or yours if self-employed), address, and ZIP code	WOLF & COMPANY, PC 99 HIGH STREET, 21ST FLOOR BOSTON, MA 02110	EIN 04-2689883	Phone no 617-439-9700

JSA
9E1493 1 000

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		5515 SHARES PWR INDIA PROPERTY TYPE: SECURITIES				P	07/15/2009	12/14/2009
119,991.		98,620.					21,371.	
		1250 SHRS ISHARES CHILI PROPERTY TYPE: SECURITIES				P	06/20/2008	11/17/2009
64,548.		61,963.					2,585.	
		700 SHARES SPDR GOLD PROPERTY TYPE: SECURITIES				P	09/20/2007	11/12/2009
76,375.		50,988.					25,387.	
TOTAL GAIN(LOSS)							49,343.	

ATTACHMENT 1

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
INTEREST INCOME	9,281.	9,281.	0.
TOTAL	9,281.	9,281.	0.

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
DIVIDENDS ON STOCK AND INTEREST ON BONDS	57,733.	57,733.	0.
TOTAL	57,733.	57,733.	0.

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LEGAL FEES PAID		3,413.	0.	0.	3,413.
	TOTALS	3,413.	0.	0.	3,413.

ATTACHMENT 4

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
WOLF & COMPANY	
TOTALS	

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
OTHER FEES	1,868.	0.	0.	1,868.
TOTALS	1,868.	0.	0.	1,868.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LINE OF CREDIT FEE	22,567.	0.	0.	22,567.
MISC EXPENSES	2,817.	0.	0.	2,817.
MEMBERSHIPS	3,787.	0.	0.	3,787.
TOTALS	29,171.	0.	0.	29,171.

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 7

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
INVESTMENTS		15,839,809.	15,628,263.	15,628,263.
	TOTALS	15,839,809.	15,628,263.	15,628,263.

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 8

DESCRIPTION
SECURITIES
TOTALS

FORM 990PF, PART II - OTHER ASSETS

ATTACHMENT 9

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
POPCORN MACHINE		0.	0.	37,700.
	TOTALS	0.	0.	37,700.

FORM 990PF, PART II - OTHER LIABILITIES

ATTACHMENT 10

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
LINE OF CREDIT	3,329,577.	3,329,577.
TOTALS	3,329,577.	3,329,577.

ATTACHMENT 11

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

DESCRIPTION		AMOUNT
UNREALIZED GAINS		234,117.
	TOTAL	234,117.

FORM 990PF, PART VII-A, LINE 3 - CONFORMED COPY OF THE CHANGES

NAME CHANGE TO BERKSHIRE BANK FOUNDATION. ACCOUNTING YEAR END CHANGED TO DECEMBER 31

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

ATTACHMENT 13

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MICHAEL P DALY PO BOX 1308 PITTSFIELD, MA 01202-1308	CHAIRMAN/PRESIDENT 1.00	0.	0.	0.
CATHERINE B MILLER PO BOX 1308 PITTSFIELD, MA 01202-1308	DIRECTOR 1.00	0.	0.	0.
CORYDON L THURSTON PO BOX 1308 PITTSFIELD, MA 01202-1308	DIRECTOR 1.00	0.	0.	0.
SHEPARD RAINIE PO BOX 1308 PITTSFIELD, MA 01202-1308	VICE PRESIDENT 1.00	0.	0.	0.
GAYLE P FAWCETT PO BOX 1308 PITTSFIELD, MA 01202-1308	VICE PRESIDENT 1.00	0.	0.	0.
KEVIN P RILEY PO BOX 1308 PITTSFIELD, MA 01202-1308	TREASURER 1.00	0.	0.	0.

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

ATTACHMENT 13 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
PETER J LAFAYETTE PO BOX 1308 PITTSFIELD, MA 01202-1308	SECRETARY 20.00	0.	0.	0.
MICHAEL J FERRY PO BOX 1308 PITTSFIELD, MA 01202-1308	VICE PRESIDENT 1.00	0.	0.	0.
JOHN R HAND 241 HIGH HILL ROAD MANCHESTER CENTER, VT 05255	DIRECTOR			
WALLACE W ATLES PO BOX 1308 PITTSFIELD, MA 01202-1308	DIRECTOR 1.00	0.	0.	0.
	GRAND TOTALS	0.	0.	0.

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

PETER J LAFAYETTE
P.O. BOX 1308
PITTSFIELD, MA 01202-1308
413-443-5601

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
SEE ATTACHED SCHEDULE ADDRESS OF FILE	NOT RELATED 501(C)(3)	SEE PURPOSE ON ATTACHED SCHEDULE	189,205
		TOTAL CONTRIBUTIONS PAID	189,205

Berkshire Bank Foundation
Donations Made
Short Period 11/1/2009 - 12/31/2009

Charity	Purpose	Amount
Albany Public Library Foundation	support for the "Baby Bookworms" program	250.00
Arlington Community Club, Inc	support cost of renovations	500 00
Arlington Food Shelf, Inc	emergency food assistance donation	500.00
Assumption College	scholarship for William E. O'Neil II/Student ID# 36638	2,000 00
Barrington Stage Company, Inc.	support Playwright Mentoring Program 2009/2010	2,500.00
Baystate Health Foundation	Rays of Hope	1,250 00
BBBS of Hampshire County	support for "Kids to Campus" program	2,000 00
Bennington Museum, Inc	support transportation for school trips	1,500.00
Berkshire Botanical Garden	Holiday Markerplace & Gallery of Wreaths	250 00
Berkshire Creative	support Assets for Artists Program	3,500.00
Berkshire Museum	Festival of Trees Gala - 4 reservations	180.00
Berkshire South Regional Community Ctr	funding support for the NOAH Program	4,500.00
Berkshire Theatre Festival	provide funding support for a consultant	5,000.00
Black River Good Neighbor Services, Inc	emergency food assistance donation	500 00
BRIDGE, Inc.	provide funding support for Cultural Competency Training	4,000.00
BROC Community Action in SW VT	support for Housing Stabilization Program	1,000 00
C W Clark Memorial Library	support for after school and vacation programs	250.00
Cancer House Of Hope	funding support for various Support Groups	10,000.00
Colonie Youth Center	support Job Training Assistance Program	1,000.00
Community Capital of Vermont	support Management Assistance Program	1,500.00
Community Food Cupboard, Inc	emergency food assistance donation	500.00
Craneville PTO-Playground Fund	support for playground ADA compliance	2,000.00
Everybody Wins Vermont, Inc.	support for the Everybody Wins mentoring program	500 00
Florida Southern College	scholarship for David A O'Neil ID# 938420	2,000 00
Friends of Hildene, Inc	2010 Platinum Sponsorship	5,000 00
Friends of the Homeless Springfield	Emergency Food Donation	4,500 00
Greater Springfield Habitat for Humanity	support construction of the Gunn Street house	2,500 00
Greater Westfield Food Pantry	Emergency Food Donation	4,500 00
H. O. M E.	Silver Sponsorship donation	500.00
Hancock Shaker Village	1st pymt of 2 yr, $25,000 pledge "Preserving the Past"	12,500.00
Hispanic Resources, Inc /Teatro Vida	support for Teatro Vida's Youth Ensemble	2,500.00
Interfaith Council of the Northshire	books & educational aids for low-income households	500 00
IS 183, Inc.	additional funding for the "Learning Through Arts" program	2,025.00
Johnson & Wales University	Nancy J Quizpi - student ID# J01844337	2,000.00
Junior Achievement of Northeastern NY	support Bowl-a-thon	1,000 00
Link to Libraries, Inc	support distribution of books to schools	1,000.00
Lorraine's Soup Kitchen & Pantry	Emergency Food Donation	4,500.00
Mahaiwe Performing Arts Center	provide funding support to hire a consultant	5,000.00
Mahaiwe Performing Arts Center	transportation costs to bring students to the theatre	1,250.00
Mechanicville Elementary School	support for Writing Residency	250 00
Noble Hospital	Family Waiting Room in the Emergency Department	10,000.00
Northeastern University	scholarshhip for Michelle S D'Angelo ID# 000039973	2,000.00
Open Pantry Community Services, Inc.	Emergency Food Donation	4,500 00
Pawlet Food Pantry	emergency food assistance donation	500.00
Pioneer Valley Red Cross	emergency fire relief for NOHO and Holyoke	1,000.00
Pittsfield Beautiful, Inc.	support beautification programs in the City of Pittsfield	1,000.00
Polish Center of Discovery & Learning,Inc	support renovation to the Polish Center	2,000.00
Rutland Area Food Shelf, Inc.	emergency food assistance donation	500.00
Rutland City Rescue Mission, Inc	Holiday Dinner for the needy/homeless	400 00
Rutland County Parent-Child Center	support educational programs for at-risk families	400.00
S I O.G.A Club of Berkshire County, Inc.	support for renovations at 81 Linden St, Pittsfield	2,500.00
Saddlewood Elementary School	support Olwaus Bullying Prevention Program	250 00
Scotia-Glenville Central School	educational grant for Scotia-Glenville Middle School	500.00
Share The Bounty	6th Annual Gingerbread House Competition	150.00
Soldier On, Inc	1st pymt of 2 yr $25,000 grant for Co-op housing	12,500 00
South End Community Center, Inc	support for the Center's services and activities	5,000.00
Southern Berkshire Elderly Transporation	support for operating costs	750 00
Southern Berkshire Regional School Dist	purchase laptops for the District's Math Mastery Program	5,000 00
Southern Saratoga County YMCA	support for "Reach Out For Youth" program	250 00

Berkshire Bank Foundation
Donations Made
Short Period 11/1/2009 - 12/31/2009

Charity	Purpose	Amount
Southwick Family Support Center	Emergency Food Donation	3,000 00
Springfield VACA, Inc.	1st pymt of 2 yr, $10,000 00 pledge	5,000.00
Square One, Inc	South End Neighborhood Revitalization Coalition	5,000.00
Storefront Artist Project	support for Pittsfield downtown revitalization documentary	4,500.00
The Christian Center of Pittsfield, Inc	support emergency roof repairs	2,500.00
The Clark	Business Benefactor Membership	1,000 00
The Jonathan Carey Foundation Trust	support mission to raise awareness/advocate	250 00
The Mentor Connector	support mentoring programs for at risk youth	1,000 00
Tony Strycharz Memorial Golf Classic	Silver Sponsorship	1,500.00
Tony Strycharz Memorial Golf Classic	additional donation for the Golf Classic	1,000 00
Town of Lenox	Lenox Environmental Committee "Take Charge"	1,500.00
Twin Rivers Council, BSA	scholarship support for low income scouts	250 00
University of Vermont (UVM)	Heather M Snow ID# 952421913	2,000.00
USO Council of Pioneer Valley	Emergency Food Donation	2,500.00
Valley Opportunity Council	Emergency Food Donation	3,500.00
W K Doyle Middle School	support "Career Day" March 18, 2010	300.00
Westfield Police Dept Auxiliary Unit	support purchase of two way radios	500 00
WestMass ElderCare	Emergency Food Donation	3,000 00
Willie Ross School for Deaf	1st pymt of 2 yr pledge for "Transition" program	5,000.00
		189,205 00

FORM 990PF, PART XV - CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT

ATTACHMENT 16

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
HOME ON FILE - DETAILS UPON REQUEST	NOT RELATED 501(C)(3)	PRESERVING THE PAST GRANT	12,500
SOLDIER ON INC ON FILE - DETAILS UPON REQUEST	NOT RELATED 501(C)(3)	COOP HOUSING GRANT	12,500
SPRINGFIELD YMCA ON FILE - DETAILS UPON REQUEST	NOT RELATED 501(C)(3)	GRANT	5,000
WILLIE ROSS SCHOOL FOR THE DEAF ADDRESS OF FILE DETAILS UPON REQUEST	NOT RELATED 501(C)(3)	GRANT FOR TRANSITIONING PROGRAM	5,000
		TOTAL CONTRIBUTIONS APPROVED	35,000

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

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

OMB No 1545-0092

2009

Name of estate or trust BERKSHIRE BANK FOUNDATION INC FKA GREATER BERKSHIRE FOUNDATION INC

Employer identification number 04-3365869

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	21,371.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	( )
5 **Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶	5	21,371.

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

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

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	27,972.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	( )
12 **Net long-term gain or (loss).** Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back ▶	12	27,972.

Part III Summary of Parts I and II
Caution: *Read the instructions* ***before*** *completing this part*

			(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			21,371.
14	**Net long-term gain or (loss):**				
a	Total for year	14a			27,972.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15			49,343.

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

Part IV Capital Loss Limitation

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

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

Part V Tax Computation Using Maximum Capital Gains Rates

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

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

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

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

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

SCHEDULE D-1 (Form 1041)

Department of the Treasury Internal Revenue Service

Continuation Sheet for Schedule D (Form 1041)

▶ See instructions for Schedule D (Form 1041).
▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No 1545-0092

2009

Name of estate or trust: BERKSHIRE BANK FOUNDATION INC

Employer identification number: 04-3365869

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

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a 5515 SHARES PWR INDIA	07/15/2009	12/14/2009	119,991.	98,620.	21,371.

1b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 1b . . . . 21,371.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Schedule D-1 (Form 1041) 2009

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

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

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 1250 SHRS ISHARES CHILI	06/20/2008	11/17/2009	64,548.	61,963.	2,585.
700 SHARES SPDR GOLD	09/20/2007	11/12/2009	76,375.	50,988.	25,387.
6b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 6b					27,972.

JSA

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The Commonwealth of Massachusetts
William Francis Galvin

Secretary of the Commonwealth, Corporations Division
One Ashburton Place, 17th floor
Boston, MA 02108-1512
Telephone: (617) 727-9640

BERKSHIRE BANK FOUNDATION, INC. Summary Screen

Help with this form

Request a Certificate

The exact name of the Nonprofit Corporation: BERKSHIRE BANK FOUNDATION, INC.

The name was changed from: GREATER BERKSHIRE FOUNDATION, INC **on** 10/1/2009

Mergered with BERKSHIRE BANK FOUNDATION **on** 10/1/2009
Mergered with BERKSHIRE BANK FOUNDATION-PIONEER VALLEY **on** 10/1/2009

Entity Type: Nonprofit Corporation

Identification Number: 043365869

Old Federal Employer Identification Number (Old FEIN): 000572742

Date of Organization in Massachusetts: 04/14/1997

Current Fiscal Month / Day: 01 / 01 **Previous Fiscal Month / Day:** 01 / 31

The location of its principal office in Massachusetts:
No. and Street: 43 EAST STREET
City or Town: PITTSFIELD State: MA Zip: 01202 Country: USA

If the business entity is organized wholly to do business outside Massachusetts, the location of that office:
No. and Street:
City or Town: State: Zip: Country:

The name and address of the Resident Agent:
Name: PETER J. LAFAYETTE
No. and Street: 35 IVY LANE
City or Town: PITTSFIELD State: MA Zip: 01201 Country: USA

The officers and all of the directors of the corporation:

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code	Expiration of Term
PRESIDENT	MICHAEL P. DALY	14 LYNNE COURT LANESBOROUGH, MA 01237 USA	Until Successor is Duly Qualified and Elected
CLERK	PETER J LAFAYETTE	35 IVY LANE PITTSFIELD, MA 01201 USA	Until Successor is Duly Qualified and Elected
TREASURER	KEVIN P. RILEY	128 BEE HILL ROAD	Until Successor is

		WILLIAMSTOWN, MA 01237 USA	Duly Qualified and Elected
DIRECTOR	MICHAEL P. DALY	14 LYNNE COURT LANESBOROUGH, MA 01237 USA	Until Successor is Duly Qualified and Elected
DIRECTOR	JOHN R HAND	241 HIGH HILL ROAD MANCHESTER CENTER, NY 05255 USA	Until Successor is Duly Qualified and Elected
DIRECTOR	MICHAEL D. FERRY	89 KIMBERLY DRIVE DALTON, MA 01226 USA	Until Successor is Duly Qualified and Elected
DIRECTOR	CATHERINE B MILLER	130 ROOT LANE SHEFFIELD, MA 01257 USA	Until Successor is Duly Qualified and Elected
DIRECTOR	WALLACE W. ALTES	23 VALLEYVIEW DRIVE ALBANY, NY 12208 USA	Until Successor is Duly Qualified and Elected
DIRECTOR	CORYDON L. THURSTON	464 STRATTON ROAD WILLIAMSTOWN, MA 01267 USA	Until Successor is Duly Qualified and Elected

__ Consent __ Manufacturer __ Confidential Data __ Does Not Require Annual Report

__ Partnership __ Resident Agent __ For Profit __ Merger Allowed

Select a type of filing from below to view this business entity filings:

ALL FILINGS
Annual Report
Application For Revival
Articles of Amendment
Articles of Consolidation - Foreign and Domestic

View Filings New Search

Comments

Help

FEDERAL IDENTIFICATION NO. 04-3531179 | FEDERAL IDENTIFICATION NO. 04-3458687 | FEDERAL IDENTIFICATION NO. 04-3121179

Fee: $35.00

Examiner

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

ARTICLES OF MERGER

(General Laws, Chapter 180, Section 10A)
Foreign and Domestic Corporations

Merger of

Berkshire Bank Foundation, a Delaware corporation,

Berkshire Bank Foundation-Pioneer Valley, a Delaware corporation

and

Greater Berkshire Foundation, Inc., a Massachusetts corporation,

the constituent corporations, into

Greater Berkshire Foundation, Inc., one of the constituent corporations.

The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows:

1. The agreement of merger was duly adopted in accordance with and complies with the requirements of the laws of Massachusetts. The surviving corporation shall furnish a copy of the agreement of merger to any stockholder or member or to any person who was a member or stockholder of any constituent corporation upon written request without change.

2. The effective date of the merger determined pursuant to the agreement of merger shall be the date approved and filed by the Secretary of the Commonwealth. If a *later* effective date is desired, specify such date, which shall not be more than *thirty days* after the date of filing:

   The effective date of the merger shall be October 1, 2009.

3. (For a merger) (a) The following amendments to the Articles of Organization of the *surviving* corporation have been effected pursuant to the agreement of merger:

   On the Effective Date, the name of the surviving entity shall be Berkshire Bank Foundation, Inc.

C ☐
P ☐
M ☐
R.A. ☐

4. The information contained in Item 4 is *not a permanent* part of the Articles of Organization of the surviving corporation.

(a) The street address of the surviving corporation *in Massachusetts* is: *(post office boxes are not acceptable)*

43 East Street, Pittsfield, Massachusetts 01201

(b) The name, residential address and post office address of each director and officer of the surviving corporation is:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Michael P. Daly	14 Lynne Court Lanesborough, MA 01237	14 Lynne Court Lanesborough, MA 01237
Treasurer:	Kevin P. Riley	128 Bee Hill Road Williamstown, MA 01237	128 Bee Hill Road Williamstown, MA 01237
Clerk:	Peter J. Lafayette	35 Ivy Lane Pittsfield, MA 01201	35 Ivy Lane Pittsfield, MA 01201
Vice President:	Gayle P. Fawcett	327 Cross Place Road Washington, MA 01223	327 Cross Place Road Washington, MA 01223
Vice President:	Michael J. Ferry	89 Kimberly Drive Dalton, MA 01226	89 Kimberly Drive Dalton, MA 01226
Vice President:	Shepard Rainie	76 Lexington Parkway Pittsfield, MA 01201	76 Lexington Parkway Pittsfield, MA 01201
Directors:	Michael P. Daly	14 Lynne Court Lanesborough, MA 01237	14 Lynne Court Lanesborough, MA 01237
	Michael J. Ferry	89 Kimberly Drive Dalton, MA 01226	89 Kimberly Drive Dalton, MA 01226
	Catherine B. Miller	130 Root Lane Sheffield, MA 01257	130 Root Lane Sheffield, MA 01257
	Corydon L. Thurston	464 Stratton Road Williamstown, MA 01267	464 Stratton Road Williamstown, MA 01267
	Wallace W. Altes	65 Third Street, Apt. 50 Troy, NY 12180	65 Third Street, Apt. 50 Troy, NY 12180
	John R. Hand	241 High Hill Road Manchester Center, VT 05255	241 High Hill Road Manchester Center, VT 05255

(c) The fiscal year (i.e. tax year) of the surviving corporation shall end on the last day of the month of:

December

(d) The name and business address of the resident agent, if any, of the surviving corporation is:

Peter J. Lafayette, 43 East Street, Pittsfield, Massachusetts 01201

FOR MASSACHUSETTS CORPORATIONS

The undersigned President and Clerk of Greater Berkshire Foundation, Inc., a corporation organized under the laws of Massachusetts, further state under the penalties of perjury that the agreement of merger has been duly executed on behalf of such corporation and duly approved in the manner required by General Laws, Chapter 180, Section 10 and in compliance with all pertinent requirements of the Articles of Organization of such corporation at a meeting of directors of such corporation held on: August 12, 2009.

_______________ President

_______________ Clerk

FOR CORPORATIONS ORGANIZED OTHER THAN IN MASSACHUSETTS

The undersigned President and Secretary of Berkshire Bank Foundation, a corporation organized under the laws of Delaware, further state under the penalties of perjury that the agreement of merger has been duly executed on behalf of such corporation and duly approved in the manner required by the laws of Delaware and in compliance with all pertinent requirements of the Articles of Organization of such corporation on: August 12, 2009.

_______________ President

_______________ Secretary

The undersigned President and Secretary of Berkshire Bank Foundation-Pioneer Valley, a corporation organized under the laws of Delaware, further state under the penalties of perjury that the agreement of merger has been duly executed on behalf of such corporation and duly approved in the manner required by the laws of Delaware and in compliance with all pertinent requirements of the Articles of Organization of such corporation on: August 12, 2009.

_______________ President
Thomas R. Creed

_______________ Secretary
Cornelius D. Mahoney

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are deemed to have been filed with me on:

September 30, 2009 4:26 PM

WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth

Form **8868** (Rev. April 2009) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ **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 . . . . ▶ [X]
- 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 From 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	**Employer identification number**
File by the due date for filing your return. See instructions	Greater Berkshire Foundation, Inc.	04-3365869
	Number, street, and room or suite no If a P.O box, see instructions P.O.Box 1308	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Pittsfield,MA 01202	

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

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ Mary Ellen Putin

Telephone No ▶ 413-447-1724 FAX No. ▶ 413-236-0975

- 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 8/15 , 2009 , to file the exempt organization return for the organization named above The extension is for the organization's return for:

▶ [ ] calendar year ______ or
▶ [X] tax year beginning November 1 , 2009 , and ending December 31 , 2009 .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [X] 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**	$ 3,422.00
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**	$ 1,422.00
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**	$ 2,000.00

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

For Privacy Act and Paperwork Reduction Act Notice, see Instructions. Form **8868** (Rev 4-2009)

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- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box . . . . ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return See instructions.	Name of Exempt Organization GREATER BERKSHIRE FOUNDATION INC	Employer identification number 04-3365869
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1308	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. PITTSFIELD, MA 01202-1308	

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

[ ] Form 990	[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 6069
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 4720	[ ] Form 8870
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ MARY ELLEN PUNTIN

  Telephone No. ▶ 413 447-1724 FAX No. ▶ 413 236-0975
- 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 is for.

4 I request an additional 3-month extension of time until 11/15/2010

5 For calendar year ______ , or other tax year beginning 11/01/2009 , and ending 12/31/2009 .

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

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO COMPLETE AN ACCURATE RETURN.

8a	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.	8a	$ 1,422.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 1,422.
c	**Balance Due.** Subtract line 8b from line 8a. 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.	8c	$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Harry A. Valajian Jr. Title ▶ TAX MANAGER Date ▶ 08/11/2010

WOLF & COMPANY, PC
99 HIGH STREET, 21ST FLOOR
BOSTON, MA 02110

JSA
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