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

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

Use the IRS label. Otherwise, print or type	Name of foundation		A Employer identification number	
	BENJAMIN AND ELIZABETH GORDON CHARITABLE		04-3434410	
See Specific Instructions	Number and street (or P O box number if mail is not delivered to street address) 44 COCOANUT ROW A114		Room/suite	
	City or town, state, and ZIP code PALM BEACH, FL 33480		B Telephone number 561-932-1600	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation				
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 404,393.		J Accounting method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		
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))				
Revenue	1 Contributions, gifts, grants, etc., received	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B			N/A
	3 Interest on savings and temporary cash investments	86.	86.	STATEMENT 1
	4 Dividends and interest from securities	10,250.	10,250.	STATEMENT 2
	5a Gross rents			
	b Net rental income or (loss)			
	6a Net gain or (loss) from sale of assets not on line 10 Gross sales price for all assets on line 6a			
	7 Capital gain net income (from Part IV, line 2)		0.	
	8 Net short-term capital gain			
	9 Income modifications Gross sales less returns and allowances			
	10a b Less Cost of goods sold c Gross profit or (loss)			
	11 Other income			
12 Total Add lines 1 through 11	10,336.	10,336.		
RECEIVED IRS-OSC NOV 22 2010				
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.
	14 Other employee salaries and wages			
	15 Pension plans, employee benefits			
	16a Legal fees			
	b Accounting fees			
	c Other professional fees			
	17 Interest			
	18 Taxes	2,415.	0.	0.
	19 Depreciation and depletion			
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses	50.	50.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23	2,465.	50.	0.
25 Contributions, gifts, grants paid	17,820.		17,820.	
26 Total expenses and disbursements Add lines 24 and 25	20,285.	50.	17,820.	
27 Subtract line 26 from line 12:	-9,949.			
a Excess of revenue over expenses and disbursements				
b Net investment income (if negative, enter -0-)		10,286.		
c Adjusted net income (if negative, enter -0-)			N/A	

P
J

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year
			(a) Book Value	(b) Book Value
Assets	1	Cash - non-interest-bearing	65,009.	8,021.
	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		
	7	Other notes and loans receivable ►		
		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		
	b	Investments - corporate stock		
	c	Investments - corporate bonds		
	11	Investments - land, buildings, and equipment basis ►		
		Less accumulated depreciation ►		
	12	Investments - mortgage loans		
	13	Investments - other	STMT 5	360,020.
	14	Land, buildings, and equipment; basis ►		323,999.
		Less accumulated depreciation ►		396,372.
	15	Other assets (describe ► DUE FROM INVESTMENT)	155.	0.
	16	Total assets (to be completed by all filers)	425,184.	332,020.
				404,393.
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		
	22	Other liabilities (describe ►)		
	23	Total liabilities (add lines 17 through 22)	0.	0.
		Foundations that follow SFAS 117, check here ► <input type="checkbox"/>		
		and complete lines 24 through 26 and lines 30 and 31		
	24	Unrestricted		
Net Assets or Fund Balances	25	Temporarily restricted		
	26	Permanently restricted		
		Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>		
		and complete lines 27 through 31		
	27	Capital stock, trust principal, or current funds	425,184.	341,969.
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.
	29	Retained earnings, accumulated income, endowment, or other funds	0.	-9,949.
	30	Total net assets or fund balances	425,184.	332,020.
	31	Total liabilities and net assets/fund balances	425,184.	332,020.

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	425,184.
2	Enter amount from Part I, line 27a	2	-9,949.
3	Other increases not included in line 2 (itemize) ►	3	0.
4	Add lines 1, 2, and 3	4	415,235.
5	Decreases not included in line 2 (itemize) ► PRIOR YEAR ADJUSTMENT	5	83,215.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	332,020.

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	NONE				
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). 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 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	32,156.	354,930.	.090598
2007	134,444.	253,493.	.530366
2006	50,891.	245,985.	.206887
2005	28,845.	213,211.	.135289
2004	10,404.	153,063.	.067972

2 Total of line 1, column (d)

2 1.031112

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 .206222

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

4 344,532.

5 Multiply line 4 by line 3

5 71,050.

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

6 103.

7 Add lines 5 and 6

7 71,153.

8 Enter qualifying distributions from Part XII, line 4

8 17,820.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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	206.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b			
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
3	Add lines 1 and 2		2	0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	206.
5	Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		4	0.
6	Credits/Payments:		5	206.
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a		1,720.
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	1,720.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9	Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10	Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	1,514.
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax ►	1,514.	Refunded ►	0.

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
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>	X	
1c	Did the foundation file Form 1120-POL for this year?	X	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ <u>0.</u> (2) On foundation managers. ► \$ <u>0.</u>		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ <u>0.</u>		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	3	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? b If "Yes," has it filed a tax return on Form 990-T for this year?	4a	X
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	4b	
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?	5	X
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	6	X
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>FL</u>	7	X
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	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)? 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)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions) 11 **X**

12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 12 **X**

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 **X**
Website address ► **N/A**

14 The books are in care of ► **BENJAMIN H. GORDON** Telephone no. ► **561-932-1600**
Located at ► **44 COCOANUT ROW A114, PALM BEACH, FL** ZIP+4 ► **33480**

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

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly).		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► N/A 1b <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009? 1c <input type="checkbox"/> X		
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," list the years ► _____, _____, _____, _____, _____		
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 instructions.) N/A <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) N/A <input type="checkbox"/> 3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a <input type="checkbox"/> 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 <input type="checkbox"/> X		

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)? Yes No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A



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? N/A Yes No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

 Yes No

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

 Yes No

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

 Yes No

7b

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

Part VIII | Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
BENJAMIN H. GORDON 44 COCOANUT ROW, A114 PALM BEACH, FL 33480	PRESIDENT/TREASURER 1.00	0.	0.	0.
ELIZABETH GORDON 44 COCOANUT ROW, A114 PALM BEACH, FL 33480	DIRECTOR 1.00	0.	0.	0.
EUGENE J. RIBAKOFF 44 COCOANUT ROW PALM BEACH, FL 33480	DIRECTOR 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

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

►

0

Part IX-A **Summary of Direct Charitable Activities**

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B **Summary of Program-Related Investments**

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

Amount

1	N/A	
2		

All other program-related investments. See instructions.

3		

Total. Add lines 1 through 3

►

0.

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	323,420.
b	Average of monthly cash balances	1b	26,359.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	349,779.
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	349,779.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,247.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	344,532.
6	Minimum investment return Enter 5% of line 5	6	17,227.

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

1	Minimum investment return from Part X, line 6	1	17,227.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	206.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	206.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,021.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	17,021.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,021.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	17,820.
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	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	17,820.
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	5	0.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	17,820.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				17,021.
2 Undistributed income, if any, as of the end of 2009			0.	
a Enter amount for 2008 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	2,919.			
b From 2005	19,408.			
c From 2006	39,292.			
d From 2007	123,771.			
e From 2008	16,125.			
f Total of lines 3a through e	201,515.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 17,820.			0.	
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount			17,021.	
e Remaining amount distributed out of corpus	799.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	202,314.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.		0.		
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010			0.	
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	2,919.			
9 Excess distributions carryover to 2010 Subtract lines 7 and 8 from line 6a	199,395.			
10 Analysis of line 9:				
a Excess from 2005	19,408.			
b Excess from 2006	39,292.			
c Excess from 2007	123,771.			
d Excess from 2008	16,125.			
e Excess from 2009	799.			

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

N/A

1 a 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

2 a Enter the lesser of the adjusted net assets and the fair value of the assets less costs of disposal

	Tax year	Prior 3 years			(e) Total
		(a) 2009	(b) 2008	(c) 2007	
2	a 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	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 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).)

NONE

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

NONE

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

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

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

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

c. Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
SEE STATEMENT 6				
Total			► 3a	17,820.
<i>b Approved for future payment</i>				
NONE				
Total			► 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income	Excluded by section 512, 513, or 514	(e) Related or exempt function income		
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:						
a						
b						
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments						
4 Dividends and interest from securities						
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						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)			0.		10,336.	0.
13 Total Add line 12, columns (b), (d), and (e)					13	10,336.
(See worksheet in line 13 instructions to verify calculations.)						

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).
3	BENJAMIN AND ELIZABETH GORDON CHARITABLE MAINTAINS CASH IN AN INTEREST
3	BEARING ACCOUNT FOR FUTURE CHARITABLE DONATIONS.

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

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
- (2) Other assets

b Other transactions:

- (1) Sales of assets to a noncharitable exempt organization**
- (2) Purchases of assets from a noncharitable exempt organization**
- (3) Rental of facilities, equipment, or other assets**
- (4) Reimbursement arrangements**
- (5) Loans or loan guarantees**
- (6) Performance of services or membership or fundraising solicitations**

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described

in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here

Signature of officer or trustee

11/15/10

Exec Dir

Sign Here		Preparer's signature ► <i>Michael Daszkal</i>	Date <u>11/15/10</u>	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number
Paid Preparer's Use Only		Firm's name (or yours if self-employed), address, and ZIP code ► DASZKAL BOLTON LLP 2401 NW BOCA RATON BLVD BOCA RATON, FLORIDA 33431-6639		EIN ►	Phone no. (561) 367-1040

BENJAMIN AND ELIZABETH GORDON CHARITABLE

04-3434410

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
CHARLES SCHWAB #2981	86.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	86.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB #2981	10,250.	0.	10,250.
TOTAL TO FM 990-PF, PART I, LN 4	10,250.	0.	10,250.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	2,415.	0.		0.
TO FORM 990-PF, PG 1, LN 18	2,415.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEES	50.	50.		0.
TO FORM 990-PF, PG 1, LN 23	50.	50.		0.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 5

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
PIMCO FUNDS	COST	15,711.	15,194.
MATTHEWS ASAIN GROWTH	COST	250,430.	242,749.
ISHARES S&P LATIN AMERICA INDEX	COST	18,043.	97,492.
ISHARES BARCLAYS TIPS	COST	39,815.	40,937.
TOTAL TO FORM 990-PF, PART II, LINE 13		323,999.	396,372.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 6

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
DANA FARBER CANCER INSTITUTE 220 SUNRISE AVE # 204 PALM BEACH, FL 33480	TO FUND CANCER REASEACH	EXEMPT	100.
WASHINGTON INSTITUTE FOR NEAR EAST POLICY 1828 L ST NW # 1050 WASHINGTON D.C. , DC 20036	TO FUND SCHOLARLY RESEARCH ON US INTERESTS IN THE MIDDLE	EXEMPT	5,000.
UNITED WAY - PALM BEACH 44 COCOANUT ROW PALM BEACH PALM BEACH, FL 33480	TO FUND HEALTH AND HUMAN SERVICE PROGRAMS AT NONPROFIT ORGANIZATION	EXEMPT	200.
KELLMAN BROWN ACADEMY 1007 LAUREL OAK RD VOORHEES, NJ 08043	TO FUND RELIGOUS COMMUNITY	EXEMPT	400.
JCD - AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE PO BOX 530 132 EAST 43RD STREET NEW YORK , NY 10017	TO FUND RELIGOUS COMMUNITY	EXEMPT	375.

BENJAMIN AND ELIZABETH GORDON CHARITABLE

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JCDS - JEWISH COMMUNITY DAY SCHOOL 57 STANLEY AVE WATERTOWN, MA 02472	TO FUND RELIGOUS COMMUNITY	EXEMPT	250.
JEWISH FEDERATION OF PALM BEACH COUNTY 4601 COMMUNITY DRIVE PALM BEACH, FL 33417	TO FUND RELIGOUS COMMUNITY	EXEMPT	20.
CHILDREN'S LAW CENTER OF MASSACHUSETTS 298 UNION ST # 2 LYNN, MA 01901	TO FUND EDUCATION	EXEMPT	500.
MEMRI P.O. BOX 27837 WASHINGTON D.C., DC 27837	TO FUND CHOLARLY RESEARCH ON US INTERESTS IN THE MIDDLE	EXEMPT	500.
KIDS WISH NETWORK 4060 LOUIS AVE. HOLIDAY, FL 34691	TO FUND YOUTH HELP	EXEMPT	75.
"I HAVE A DREAM" FOUNDATION 330 SEVENTH AVENUE, 20TH FLOOR NEW YORK, NY 10001	TO FUND YOUTH HELP	EXEMPT	180.
LEUKEMIA AND LYMPHOMA SOCIETY 1311 MAMARONECK AVENUE, SUITE 310 WHITE PLAINS, NY 10605	TO FUND CANCER REASEACH	EXEMPT	250.
EDUCATION LAW CENTER 60 PARK PLACE, SUITE 300 NEWARK, NJ 07102	TO FUND EDUCATION	EXEMPT	250.
HARVARD HILLEL 52 MOUNT AUBURN STREET CAMBRIDGE, MA 02138	TO FUND CATALYST FOR JEWISH LIFE AT HARVARD	EXEMPT	250.
PALM BEACH CIVIC ASSOCIATION 139 NORTH COUNTY ROAD, SUITE 33 PALM BEACH, FL 33480	TO FUND CIVIC ASSOCIATION	EXEMPT	250.

BENJAMIN AND ELIZABETH GORDON CHARITABLE

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TEAM CONTINUUM 401 FIFTH AVENUE, FOURTH FLOOR NEW YORK, NY 10016	CANCER PATIENT ASSISTANCE	EXEMPT	250.
YALE UNIVERSITY 157 CHURCH STREET 06510	NEW HAVEN, CT TO FUND EDUCATION	EXEMPT	250.
DANA FARBER CANCER INSTITUTE 220 SUNRISE AVE # 204 PALM BEACH, FL 33480	TO FUND CANCER REASEACH	EXEMPT	100.
CINN FOUNDATION 51 GOODMAN DRIVE UNIVERSITY HALL, SUITE 100 CINCINNATI, OH 45219	BRAIN TUMOR RESEARCH	EXEMPT	50.
MIDDLE EAST FORUM 1500 WALNUT ST. SUITE 1050 PHILADELPHIA , PA 19102	TO FUND SCHOLARLY RESEARCH ON US INTERESTS IN THE MIDDLE	EXEMPT	1,000.
HARVARD BUSINESS SCHOOL SOLDIERS FIELD BOSTON, MA 02163	TO FUND EDUCATION	EXEMPT	250.
DAVID HOROWITZ FREEDOM CENTER P.O. BOX 361269 LOS ANGELES , CA 90036	TO FUND RELIGOUS COMMUNITY	EXEMPT	1,700.
YALE CLASS OF 1995 157 CHURCH STREET NEW HAVEN, CT 06510	TO FUND EDUCATION	EXEMPT	70.
CENTER FOR CREATIVE EDUCATION 435 25TH STREET WEST PALM BEACH, FL 33407	TO FUND EDUCATION	EXEMPT	200.
SOCIETY OF THE FOUR ARTS 2 FOUR ARTS PLAZA PALM BEACH, FL 33480	TO FUND ARTS	EXEMPT	100.

BENJAMIN AND ELIZABETH GORDON CHARITABLE

04-3434410

TOWN OF PALM BEACH UNITED WAY

EXEMPT

5,000.

44 COCOANUT ROW PALM BEACH PALM
BEACH, FL 33480

TO FUND HEALTH AND
HUMAN SERVICE PROGRAMS
AT NONPROFIT
ORGANIZATION

HISTORICAL SOCIETY OF PALM BEACH
COUNTY
300 NORTH DIXIE HIGHWAY PALM
BEACH, FL 33401

TO FUND HISTORICAL
SOCIETY

EXEMPT

250.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

17,820.

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return

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

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

► X

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

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

Type or print	Name of Exempt Organization	Employer identification number
	BENJAMIN AND ELIZABETH GORDON CHARITABLE	04-3434410
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions	
	44 COCOANUT ROWE A114	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	PALM BEACH, FL 33480	

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
<input checked="" type="checkbox"/> Form 990-PF	Form 1041-A	Form 8870

BENJAMIN H. GORDON

- The books are in the care of ► 44 COCOANUT ROWE A114 - PALM BEACH, FL 33480
Telephone No ► 561-932-1600 FAX No ► 561-655-6232
- 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 AUGUST 15, 2010, to file the exempt organization return for the organization named above. The extension

is for the organization's return for

► calendar year 2009 or

► tax year beginning _____, and ending _____

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

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$ 210.
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	\$ 0.
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	\$ 210.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

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

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).

Additional (not automatic) 6 Month Extension of Filing. 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 BENJAMIN AND ELIZABETH GORDON CHARITABLE Number, street, and room or suite no. If a P.O. box, see instructions 44 COCOANUT ROWE A114	Employer identification number 04-3434410 For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PALM BEACH, FL 33480	

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

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

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

BENJAMIN H. GORDON

- The books are in the care of ► **44 COCOANUT ROWE A114 - PALM BEACH, FL 33480**
Telephone No. ► **561-932-1600** FAX No. ► **561-655-6232**
- 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

NOVEMBER 15, 2010

5 For calendar year 2009, or other tax year beginning

, and ending

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

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE 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	\$	0.
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	\$	0.
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	\$	0.

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 ► michael.Dargatz Title ► CPA Date ► 05/12/2010
Form 8868 (Rev. 4-2009)