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

2009

Department of the Treasury Internal Revenue Service

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

For calendar year 2009, or tax year beginning, 2009, and ending, 20

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

Name of foundation: JOEL E. SMILOW CHARITABLE TRUST. Employer identification number: 06-6299809. Address: 830 POST ROAD EAST, SUITE 105, WESTPORT, CT 06880.

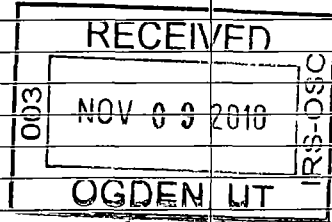
H Check type of organization: [X] Section 501(c)(3) exempt private foundation

I Fair market value of all assets at end of year: \$ 32,300,693. Accounting method: [X] Cash

Part I Analysis of Revenue and Expenses

Table with 4 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include contributions, interest, dividends, rents, capital gain, and other income.

Table with 4 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include compensation of officers, legal fees, taxes, depreciation, occupancy, travel, printing, and total operating and administrative expenses.



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	3,463,601.	5,678,957.	5,678,957.
	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) **	269,728.	269,728.	344,165.
	b Investments - corporate stock (attach schedule) ATCH 8	4,734,981.	5,683,019.	5,791,316.
	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 9	23,508,823.	19,237,905.	20,486,255.	
14 Land, buildings, and equipment, basis				
Less accumulated depreciation (attach schedule) ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	31,977,133.	30,869,609.	32,300,693.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	31,977,133.	30,869,609.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances (see page 17 of the instructions)	31,977,133.	30,869,609.		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	31,977,133.	30,869,609.		

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	31,977,133.
2 Enter amount from Part I, line 27a	2	-1,162,419.
3 Other increases not included in line 2 (itemize) ▶ ATTACHMENT 10	3	55,895.
4 Add lines 1, 2, and 3	4	30,870,609.
5 Decreases not included in line 2 (itemize) ▶ ATTACHMENT 11	5	1,000.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	30,869,609.

** ATCH 7

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) 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)			2	227,917.	
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	2,665,228.	36,903,945.	0.072221
2007	3,301,103.	40,397,149.	0.081716
2006	2,972,516.	36,786,805.	0.080804
2005	1,016,851.	32,478,659.	0.031308
2004	288,650.	30,340,615.	0.009514
2 Total of line 1, column (d)			0.275563
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			0.055113
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			31,287,491.
5 Multiply line 4 by line 3			1,724,347.
6 Enter 1% of net investment income (1% of Part I, line 27b)			5,818.
7 Add lines 5 and 6			1,730,165.
8 Enter qualifying distributions from Part XII, line 4 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			1,837,570.

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

Table with 11 rows for excise tax calculations. Includes items like 'Exempt operating foundations', 'Domestic foundations', 'Tax under section 511', 'Credits/Payments', and 'Tax due'. Total tax due is 17,682.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, political expenditures, unrelated business income, and substantial contributors. Includes 'Yes' and 'No' columns.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) 11 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 MR. JOEL E. SMILOW Telephone no
Located at 830 POST ROAD EAST-SUITE 105 WESTPORT, CT ZIP + 4 06880
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.

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
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 X
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

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**

If "Yes" to 6b, file Form 8870

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see 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 12		-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 N/A	
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	5,031,495.
b	Average of monthly cash balances	1b	6,383,927.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	20,348,528.
d	Total (add lines 1a, b, and c)	1d	31,763,950.
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	31,763,950.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	476,459.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	31,287,491.
6	Minimum investment return. Enter 5% of line 5	6	1,564,375.

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	1,564,375.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	5,818.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	5,818.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,558,557.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	1,558,557.
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	1,558,557.

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	1,837,570.
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	1,837,570.
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	5,818.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,831,752.

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				1,558,557.
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				
b From 2005				1,308,601.
c From 2006				1,272,886.
d From 2007				1,345,564.
e From 2008				821,210.
f Total of lines 3a through e	4,748,261.			
4 Qualifying distributions for 2009 from Part XII, line 4. ▶ \$ 1,837,570.				
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				1,558,557.
e Remaining amount distributed out of corpus	279,013.			
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:	5,027,274.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010.				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	5,027,274.			
10 Analysis of line 9				
a Excess from 2005				1,308,601.
b Excess from 2006				1,272,886.
c Excess from 2007				1,345,564.
d Excess from 2008				821,210.
e Excess from 2009				279,013.

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)

Table with 5 columns: (a) 2009, (b) 2008, (c) 2007, (d) 2006, (e) Total. Rows include 2a (Adjusted net income), 2b (85% of line 2a), 2c (Qualifying distributions from Part XII), 2d (Amounts included in line 2c), 2e (Qualifying distributions made directly for active conduct), 3 (Alternative tests: Assets, Endowment, Support).

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 [X] 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:

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 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
<p>a Paid during the year</p> <p>ATTACHMENT 13</p>				
Total. ▶ 3a				1,837,570.
b Approved for future payment				
Total. ▶ 3b				

**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No 1545-0092

2009

Department of the Treasury
Internal Revenue Service

▶ **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).**

Name of estate or trust JOEL E. SMILOW CHARITABLE TRUST	Employer identification number 06-6299809
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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 127,337.
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 ▶					5 127,337.

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 100,580.
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 ▶					12 100,580.

Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13		127,337.
14	Net long-term gain or (loss):			
a	Total for year	14a		100,580.
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 14	15		227,917.

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 ()
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	

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? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> 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? <input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31. <input type="checkbox"/> 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

**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)	
84,043.							VAR	VAR
							84,043.	
35,653.							VAR	VAR
							35,653.	
43,294.								
							43,294.	
64,927.								
							64,927.	
TOTAL GAIN (LOSS)							<u>227,917.</u>	

ATTACHMENT 1

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
PNC BANK - US GOVERNMENT INTEREST	357.	357.
PNC BANK	3,031.	3,031.
UNITED STATES OIL FUND LP	333.	333.
GOLDMAN SACHS	2,204.	2,204.
GOLDMAN SACHS - US GOVERNMENT INTEREST	20,313.	20,313.
US TREASURY INTEREST PAID ON REFUND	17.	17.
TOTAL	<u>26,255.</u>	<u>26,255.</u>

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
GOLDMAN SACHS - DIVIDENDS	4,123.	4,123.
CAMBRIDGE OIL & GAS, LP DIVIDENDS	20,502.	20,502.
PNC BANK - DIVIDENDS	97,356.	97,356.
THE VITTORIA OFFSHORE FUND LTD	329,482.	329,482.
TOTAL	<u>451,463.</u>	<u>451,463.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
CAMBRIDGE OIL & GAS - MISCELLANEOUS	564.	564.
SEC SPEC SETTLEMENT FUND	531.	531.
UNITED STATES OIL FUND	-1,469.	-1,469.
US TREASURY TAX REFUND	110,673.	
TYCO	2,978.	2,978.
BM SQUIBB SEC LITIGATION	1,938.	1,938.
PNC SEC LITIGATION	76.	76.
	<u>115,291.</u>	<u>4,618.</u>
TOTALS		

JOEL E. SMILOW CHARITABLE TRUST

FORM 990PF, PART I - INTEREST EXPENSE

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INTEREST EXPENSE - CAMBRIDGE	10,830.	10,830.
TOTALS	<u>10,830.</u>	<u>10,830.</u>

ATTACHMENT 5

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES - CAMBRIDGE	234.	234.
US TAXES - GOLDMAN SACHS	17,357.	
FOREIGN TAXES - PNC	1,760.	1,760.
TOTALS	<u>19,351.</u>	<u>1,994.</u>

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DEDUCTIONS RELATED TO PORTF.	36,898.	36,898.
PNC FEES	78,696.	78,696.
TOTALS	<u>115,594.</u>	<u>115,594.</u>

JOEL E. SMILOW CHARITABLE TRUST

FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS

ATTACHMENT 7

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
GOLDMAN SACHS - 81525	269,728.	269,728.	344,165.
US OBLIGATIONS TOTAL	<u>269,728.</u>	<u>269,728.</u>	<u>344,165.</u>

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 8

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
5,845 SHS ISHARES BRAZIL	0.	301,495.	436,095.
16,360 SHS ISHARES CHINA	0.	600,546.	690,951.
342 SHS PAUL TRAVELERS PROP	7,489.	7,489.	17,052.
11,975 SHS MIDCAP SPDR TR	1,622,609.	1,622,609.	1,577,586.
18,000 SHS SAPIENT CORP	108,338.	108,338.	148,860.
13,417 SHS SPDR TRUST	1,691,347.	1,691,347.	1,495,190.
12,634 SHS VANGUARD ENERGY	1,305,198.	1,351,195.	1,425,582.
TOTALS	<u>4,734,981.</u>	<u>5,683,019.</u>	<u>5,791,316.</u>

JOEL E. SMILOW CHARITABLE TRUST

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 9

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CAMBRIDGE OIL & GAS L.P.	1,128,804.	1,221,604.	2,498,259.
PLEIADES OFFSHORE	3,577,826.	2,327,826.	2,327,826.
VITTORIA FUND	10,502,193.	7,081,675.	7,081,675.
SIRIOS OVERSEAS FUND LTD	3,000,000.	3,000,000.	3,000,000.
COMMON SENSE OFFSHORE	3,300,000.	3,300,000.	3,300,000.
SILVER POINT OFFSHORE	2,000,000.	2,000,000.	2,000,000.
UNITED STATES OIL FUND LP		306,800.	278,495.
TOTALS	<u>23,508,823.</u>	<u>19,237,905.</u>	<u>20,486,255.</u>

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

<u>DESCRIPTION</u>	<u>AMOUNT</u>
GOLDMAN SACHS OUTSTANDING CHECKS	31,500.
PRIOR PERIOD ADJUSTMENT	24,395.
TOTAL	<u>55,895.</u>

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

<u>DESCRIPTION</u>	<u>AMOUNT</u>
G SACHS 2008 CHECKS CLEARED IN 2009	1,000.
TOTAL	<u>1,000.</u>

JOEL E. SMILOW CHARITABLE TRUST

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

ATTACHMENT 12

TITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

JOEL E. SMILOW
830 POST ROAD EAST, SUITE 105
WESTPORT, CT 06880
MANAGER .25

DEBORAH BERGER
C/O JOEL E. SMILOW CHAR. TRUST
830 POST ROAD EAST, SUITE 105
WESTPORT, CT 06880
TRUSTEE .25

GRAND TOTALS

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

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
SEE ATTACHED SCHEDULE	NONE		1,837,570.
NATIONAL MARYAN FOUNDATION	NONE 501 (C) 3		
ORWALK HOSPITAL FOUNDATION	NONE 501 (C) (3)		

TOTAL CONTRIBUTIONS PAID

1,837,570.

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 14

<u>DESCRIPTION</u>	<u>BUSINESS CODE</u>	<u>AMOUNT</u>	<u>EXCLUSION CODE</u>	<u>AMOUNT</u>	<u>RELATED OR EXEMPT FUNCTION INCOME</u>
CAMBRIDGE OIL & GAS MISCELLANEOUS			18	564.	
SEC SPEC SETTLEMENT FUND			18	531.	
UNITED STATES OIL FUND			18	-1,469.	
US TREASURY TAX REFUND				110,673.	
TYCO				2,978.	
BM SQUIBB				1,938.	
PNC SEC LITIGATION				76.	
TOTALS				<u>115,291.</u>	

2009 JOEL E. SMILOW CHARITABLE TRUST CONTRIBUTIONS

RECIPIENT	RELATIONSHIP	PURPOSE	AMOUNT
BOYS & GIRLS CLUB OF KINGS COUNTY	NONE	GENERAL OPERATING SUPPORT	\$ 455,000.00
RESERVE COMMUNITY FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
MUSIC & ARTS CENTER FOR HUMANITY	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
PALM SPRINGS ART MUSEUM	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
BOYS & GIRLS CLUB OF COACHELLA VALLEY	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
NATIONAL MARFAN FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 5,000.00
ALZHEIMER'S ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
AMERICAN CANCER SOCIETY	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE BREAST CANCER RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 15,000.00
THE MOYER FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
ALZHEIMER FOUNDATION OF AMERICA	NONE	GENERAL OPERATING SUPPORT	\$ 100.00
MARINE CORPS LAW ENFORCEMENT FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
HIDDEN HARVEST	NONE	GENERAL OPERATING SUPPORT	\$ 20,000.00
BOYS & GIRLS CLUB OF KINGS COUNTY	NONE	GENERAL OPERATING SUPPORT	\$ 95,000.00
BOYS & GIRLS CLUB OF ATHENS GEORGIA	NONE	GENERAL OPERATING SUPPORT	\$ 300,000.00
THE GUNNERY	NONE	GENERAL OPERATING SUPPORT	\$ 20,000.00
COLD SPRING HARBOR LABORATORY	NONE	GENERAL OPERATING SUPPORT	\$ 250.00
NEAR & FAR AID ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 600.00
JUMPSTART	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
NYU LANGONE MEDICAL CENTER	NONE	GENERAL OPERATING SUPPORT	\$ 100,000.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
C-CAP	NONE	GENERAL OPERATING SUPPORT	\$ 8,500.00
CITY HARVEST	NONE	GENERAL OPERATING SUPPORT	\$ 8,500.00
DR ALLAN ROSENFELD FUND	NONE	GENERAL OPERATING SUPPORT	\$ 250.00
THE PEEBLER RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
WWHSAA	NONE	GENERAL OPERATING SUPPORT	\$ 100.00
COACHELLA VALLEY BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
KOMEN GREATER NYC RACE FOR THE CURE	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
WESTPORT WESTON Y	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
THE NEW YORK BOTANICAL GARDEN	NONE	GENERAL OPERATING SUPPORT	\$ 10,000.00
LAKE FOREST COLLEGE	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
HOPKINS SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$ 25,000.00
THE FIRST TEE OF CONNECTICUT	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
KELLOGG GRADUATE SCHOOL OF MANAGEMENT	NONE	GENERAL OPERATING SUPPORT	\$ 2,000.00
CITY MEALS ON WHEELS	NONE	GENERAL OPERATING SUPPORT	\$ 750.00
AMERICAN INSTITUTE OF WINE & FOOD	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
FAIRFIELD THEATRE COMPANY	NONE	GENERAL OPERATING SUPPORT	\$ 2,000.00
NATIONAL MARFAN FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 250,000.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 30,000.00
WESTPORT LIBRARY ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 2,400.00
CARNEGIE HALL SOCIETY, INC	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
SPRINGSIDE SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$ 15,000.00
CHESTNUT HILL ACADEMY	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
CHILDREN'S SCHOLARSHIP FUND PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE GUNNERY	NONE	GENERAL OPERATING SUPPORT	\$ 5,000.00
THE MANN MUSIC CENTER	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
THE MORRIS ABORETUM	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE PHILADELPHIA ZOO	NONE	GENERAL OPERATING SUPPORT	\$ 1,300.00
THE FRIENDS OF THE WISSAHICKON	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00

PHILADELPHIA MUSEUM OF ART	NONE	GENERAL OPERATING SUPPORT	\$	3,000.00
BOSTON UNIVERSITY	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
FREE LIBRARY OF PHILADELPHIA FOUNDATION, GEORGE S. PEPPER	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
TRUSTEES OF THE RESERVATION	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
WHYY-PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$	500.00
CHILDREN'S HOSPITAL FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
ST. MARTINS IN THE FIELDS	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
WOMEN FOR THE WATERWORKS	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
A BETTER CHANCE	NONE	GENERAL OPERATING SUPPORT	\$	25,000.00
AMERICAN HEART ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$	100.00
JUVENILE DIABETES RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	250.00
TEMPLE ISRAEL	NONE	GENERAL OPERATING SUPPORT	\$	216.00
NORWALK HOSPITAL FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	100.00
REAGAN RANCH	NONE	GENERAL OPERATING SUPPORT	\$	100.00
YALE FOOTBALL ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$	11,000.00
WYNC RADIO	NONE	GENERAL OPERATING SUPPORT	\$	500.00
B S A - G N Y C	NONE	GENERAL OPERATING SUPPORT	\$	500.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$	1,500.00
GESELL INSTITUTE	NONE	GENERAL OPERATING SUPPORT	\$	500.00
CHILDSIGHT CONNECTICUT	NONE	GENERAL OPERATING SUPPORT	\$	2,500.00
YALE UNIVERSITY	NONE	GENERAL OPERATING SUPPORT	\$	100.00
CAFAF	NONE	GENERAL OPERATING SUPPORT	\$	200.00
WESTPORT COUNTRY PLAYHOUSE	NONE	GENERAL OPERATING SUPPORT	\$	15,000.00
WESTPORT COUNTRY PLAYHOUSE	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
SPERTUS INSTITUTE OF JEWISH STUDIES	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
RYE YOUTH COUNCIL	NONE	GENERAL OPERATING SUPPORT	\$	250.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$	250.00
JUMPSTART	NONE	GENERAL OPERATING SUPPORT	\$	750.00
NEW BEGINNINGS	NONE	GENERAL OPERATING SUPPORT	\$	350.00
UJA/FEDERATION	NONE	GENERAL OPERATING SUPPORT	\$	55,000.00
OVERCOMING OBSTACLES	NONE	GENERAL OPERATING SUPPORT	\$	500.00
MC CALLUM THEATRE	NONE	GENERAL OPERATING SUPPORT	\$	10,000.00
DEPORRES P L A C E	NONE	GENERAL OPERATING SUPPORT	\$	500.00
WELLNESS COMMUNITY OF PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$	850.00
MUSIC & ARTS CENTER FOR HUMANITY	NONE	GENERAL OPERATING SUPPORT	\$	500.00
DESERET COMMUNITY FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	250.00
THE GILDER LEHRMAN INSTITUTE OF AMERICAN HISTORY	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
ACTION AGAINST HUNGER	NONE	GENERAL OPERATING SUPPORT	\$	2,500.00
AMERICAN ENTERPRISE INSTITUTE	NONE	GENERAL OPERATING SUPPORT	\$	5,000.00
CITY HARVEST	NONE	GENERAL OPERATING SUPPORT	\$	6,000.00
JEWISH OPPORTUNITIES	NONE	GENERAL OPERATING SUPPORT	\$	12,500.00
ASPETUCK LAND TRUST	NONE	GENERAL OPERATING SUPPORT	\$	500.00
CAREERS THRU CULINARY ARTS PROGRAM	NONE	GENERAL OPERATING SUPPORT	\$	5,000.00
THE HOPKINS SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$	25,000.00
PARTNERSHIP FOR PUBLIC SERVICE	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00

\$ 1,837,570.37

2009 JOEL E. SMILOW CHARITABLE TRUST CONTRIBUTIONS

RECIPIENT	RELATIONSHIP	PURPOSE	AMOUNT
BOYS & GIRLS CLUB OF KINGS COUNTY	NONE	GENERAL OPERATING SUPPORT	\$ 455,000.00
RESERVE COMMUNITY FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
MUSIC & ARTS CENTER FOR HUMANITY	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
PALM SPRINGS ART MUSEUM	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
BOYS & GIRLS CLUB OF COACHELLA VALLEY	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
NATIONAL MARFAN FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 5,000.00
ALZHEIMER'S ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
AMERICAN CANCER SOCIETY	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE BREAST CANCER RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 15,000.00
THE MOYER FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
ALZHEIMER FOUNDATION OF AMERICA	NONE	GENERAL OPERATING SUPPORT	\$ 100.00
MARINE CORPS LAW ENFORCEMENT FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
HIDDEN HARVEST	NONE	GENERAL OPERATING SUPPORT	\$ 20,000.00
BOYS & GIRLS CLUB OF KINGS COUNTY	NONE	GENERAL OPERATING SUPPORT	\$ 95,000.00
BOYS & GIRLS CLUB OF ATHENS GEORGIA	NONE	GENERAL OPERATING SUPPORT	\$ 300,000.00
THE GUNNERY	NONE	GENERAL OPERATING SUPPORT	\$ 20,000.00
COLD SPRING HARBOR LABORATORY	NONE	GENERAL OPERATING SUPPORT	\$ 250.00
NEAR & FAR AID ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 600.00
JUMPSTART	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
NYU LANGONE MEDICAL CENTER	NONE	GENERAL OPERATING SUPPORT	\$ 100,000.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
C-CAP	NONE	GENERAL OPERATING SUPPORT	\$ 8,500.00
CITY HARVEST	NONE	GENERAL OPERATING SUPPORT	\$ 8,500.00
DR ALLAN ROSENFIELD FUND	NONE	GENERAL OPERATING SUPPORT	\$ 250.00
THE PEEBLER RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
WWHSAA	NONE	GENERAL OPERATING SUPPORT	\$ 100.00
COACHELLA VALLEY BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
KOMEN GREATER NYC RACE FOR THE CURE	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
WESTPORT WESTON Y	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
THE NEW YORK BOTANICAL GARDEN	NONE	GENERAL OPERATING SUPPORT	\$ 10,000.00
LAKE FOREST COLLEGE	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
HOPKINS SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$ 25,000.00
THE FIRST TEE OF CONNECTICUT	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
KELLOGG GRADUATE SCHOOL OF MANAGEMENT	NONE	GENERAL OPERATING SUPPORT	\$ 2,000.00
CITY MEALS ON WHEELS	NONE	GENERAL OPERATING SUPPORT	\$ 750.00
AMERICAN INSTITUTE OF WINE & FOOD	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
FAIRFIELD THEATRE COMPANY	NONE	GENERAL OPERATING SUPPORT	\$ 2,000.00
NATIONAL MARFAN FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$ 250,000.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$ 30,000.00
WESTPORT LIBRARY ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$ 2,400.00
CARNEGIE HALL SOCIETY, INC	NONE	GENERAL OPERATING SUPPORT	\$ 500.00
SPRINGSIDE SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$ 15,000.00
CHESTNUT HILL ACADEMU	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
CHILDREN'S SCHOLARSHIP FUND PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE GUNNERY	NONE	GENERAL OPERATING SUPPORT	\$ 5,000.00
THE MANN MUSIC CENTER	NONE	GENERAL OPERATING SUPPORT	\$ 2,500.00
THE MORRIS ABORETUM	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00
THE PHILADELPHIA ZOO	NONE	GENERAL OPERATING SUPPORT	\$ 1,300.00
THE FRIENDS OF THE WISSAHICKON	NONE	GENERAL OPERATING SUPPORT	\$ 1,000.00

PHILADELPHIA MUSEUM OF ART	NONE	GENERAL OPERATING SUPPORT	\$	3,000.00
BOSTON UNIVERSITY	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
FREE LIBRARY OF PHILADELPHIA FOUNDATION, GEORGE S PEPPER	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
TRUSTEES OF THE RESERVATION	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
WHYY-PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$	500.00
CHILDREN'S HOSPITAL FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
ST. MARTINS IN THE FIELDS	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
WOMEN FOR THE WATERWORKS	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
A BETTER CHANCE	NONE	GENERAL OPERATING SUPPORT	\$	25,000.00
AMERICAN HEART ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$	100.00
JUVENILE DIABETES RESEARCH FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	250.00
TEMPLE ISRAEL	NONE	GENERAL OPERATING SUPPORT	\$	216.00
NORWALK HOSPITAL FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	100.00
REAGAN RANCH	NONE	GENERAL OPERATING SUPPORT	\$	11,000.00
YALE FOOTBALL ASSOCIATION	NONE	GENERAL OPERATING SUPPORT	\$	500.00
WYMC RADIO	NONE	GENERAL OPERATING SUPPORT	\$	500.00
B S A - G N Y C	NONE	GENERAL OPERATING SUPPORT	\$	1,500.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$	500.00
GESELL INSTITUTE	NONE	GENERAL OPERATING SUPPORT	\$	2,500.00
CHILDSIGHT CONNECTICUT	NONE	GENERAL OPERATING SUPPORT	\$	100.00
YALE UNIVERSITY	NONE	GENERAL OPERATING SUPPORT	\$	200.00
CAFAF	NONE	GENERAL OPERATING SUPPORT	\$	15,000.00
WESTPORT COUNTRY PLAYHOUSE	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
WESTPORT COUNTRY PLAYHOUSE	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
SPERTUS INSTITUTE OF JEWISH STUDIES	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
RYE YOUTH COUNCIL	NONE	GENERAL OPERATING SUPPORT	\$	250.00
MADISON SQUARE BOYS & GIRLS CLUB	NONE	GENERAL OPERATING SUPPORT	\$	250.00
JUMPSTART	NONE	GENERAL OPERATING SUPPORT	\$	750.00
NEW BEGINNINGS	NONE	GENERAL OPERATING SUPPORT	\$	350.00
UJA/FEDERATION	NONE	GENERAL OPERATING SUPPORT	\$	55,000.00
OVERCOMING OBSTACLES	NONE	GENERAL OPERATING SUPPORT	\$	500.00
MC CALLUM THEATRE	NONE	GENERAL OPERATING SUPPORT	\$	10,000.00
DEPORRES P L A C E	NONE	GENERAL OPERATING SUPPORT	\$	500.00
WELLNESS COMMUNITY OF PHILADELPHIA	NONE	GENERAL OPERATING SUPPORT	\$	850.00
MUSIC & ARTS CENTER FOR HUMANITY	NONE	GENERAL OPERATING SUPPORT	\$	500.00
DESERET COMMUNITY FOUNDATION	NONE	GENERAL OPERATING SUPPORT	\$	250.00
THE GILDER LEHRMAN INSTITUTE OF AMERICAN HISTORY	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00
ACTION AGAINST HUNGER	NONE	GENERAL OPERATING SUPPORT	\$	2,500.00
AMERICAN ENTERPRISE INSTITUTE	NONE	GENERAL OPERATING SUPPORT	\$	5,000.00
CITY HARVEST	NONE	GENERAL OPERATING SUPPORT	\$	6,000.00
JEWISH OPPORTUNITIES	NONE	GENERAL OPERATING SUPPORT	\$	12,500.00
ASPETUCKLAND TRUST	NONE	GENERAL OPERATING SUPPORT	\$	500.00
CAREERS THRU CULINARY ARTS PROGRAM	NONE	GENERAL OPERATING SUPPORT	\$	5,000.00
THE HOPKINS SCHOOL	NONE	GENERAL OPERATING SUPPORT	\$	25,000.00
PARTNERSHIP FOR PUBLIC SERVICE	NONE	GENERAL OPERATING SUPPORT	\$	1,000.00

\$ 1,837,570.37

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).

Name of Exempt Organization: JOEL E. SMILOW CHARITABLE TRUST
Employer identification number: 06-6299809
Number, street, and room or suite no: 830 POST ROAD EAST, SUITE 105
City, town or post office, state, and ZIP code: WESTPORT, CT 06880

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

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

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 MR. JOEL E. SMILOW

Telephone No. FAX No

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

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

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

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

State in detail why you need the extension ADDITIONAL TIME IS NECESSARY TO GATHER THE INFORMATION NEEDED TO FILE A COMPLETE AND ACCURATE TAX RETURN.

Table with 3 columns: Description (8a, 8b, 8c), Amount (\$), and Value (23,500.00)

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: Jay M. Smolc Title: CPA Date: 8/13/10

WILMINGTON FAMILY OFFICE, INC.
4 HIGH RIDGE PARK, SUITE 103
STAMFORD, CT 06905-1300