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

OMB No 1545-0052

2009

Department of the Treasury  
Internal Revenue Service

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

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

G Check all that apply ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return  
☐ Amended return ☐ Address change ☐ Name changeUse the  
IRS label.  
Otherwise,  
print  
or type.  
See Specific  
Instructions.THE SUSAN AND ELIOT BLACK FOUNDATION  
28 SHEFFIELD WAY  
GREENWICH, CT 06831-3726

A Employer identification number

13-4085055

B Telephone number (see the instructions)

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐H Check type of organization ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) ☐ Accounting method ☒ Cash ☐ Accrual  
☐ Other (specify) \_\_\_\_\_

▶ \$ 1,396,359.

(Part I, column (d) must be on cash basis)

## Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

REVENUE

1 Contributions, gifts, grants, etc., received (att sch)

2 Ck ☒ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

26,878.

26,878.

4 Dividends and interest from securities

15,840.

15,840.

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

-8,777.

b Gross sales price for all assets on line 6a 866,833.

7 Capital gain net income (from Part IV, line 2)

0.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit/(loss) (att sch)

11 Other income (attach schedule)

12 Total. Add lines 1 through 11

33,941.

42,718.

0.

13 Compensation of officers, directors, trustees, etc

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch)

c Other prof fees (attach sch)

17 Interest

18 Taxes (attach schedule) (see instr) See Stm 1

1,950.

1,950.

19 Depreciation (attach sch) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

See Statement 2

9,077.

9,077.

24 Total operating and administrative expenses. Add lines 13 through 23

11,027.

11,027.

25 Contributions, gifts, grants paid Part XV

70,250.

70,250.

26 Total expenses and disbursements. Add lines 24 and 25

81,277.

11,027.

0.

70,250.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

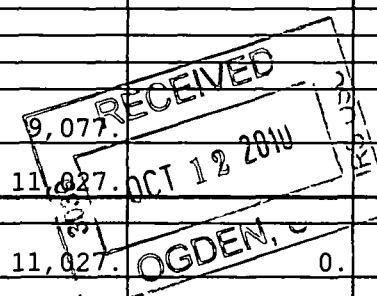
-47,336.

b Net investment income (if negative, enter -0-)

31,691.

c Adjusted net income (if negative, enter -0-)

0.



914

15

Part II Balance Sheets		Beginning of year (a) Book Value	End of year	
			(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	361,450.	192,354.	192,354.
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)	379,905.	354,469.	398,946.
	c Investments — corporate bonds (attach schedule)	637,823.	785,019.	805,059.
	11 Investments — land, buildings, and equipment basis			
LIABILITIES	Less accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)			
	14 Land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)			
	15 Other assets (describe )			
	16 Total assets (to be completed by all filers — see instructions. Also, see page 1, item I)	1,379,178.	1,331,842.	1,396,359.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
FUND ASSETS	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe )			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1,379,178.	1,331,842.	
	30 Total net assets or fund balances (see the instructions)	1,379,178.	1,331,842.	
	31 Total liabilities and net assets/fund balances (see the instructions)	1,379,178.	1,331,842.	

## Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,379,178.
2 Enter amount from Part I, line 27a	2	-47,336.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	1,331,842.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	1,331,842.

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

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a SEE SCHEDULE ATTACHED		P	Various	Various
b SEE SCHEDULE ATTACHED		P	Various	Various
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 377,440.		385,104.	-7,664.
b 489,393.		490,506.	-1,113.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(j) Fair Market Value as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of column (i) over column (j), if any	
a			-7,664.
b			-1,113.
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>		2	-8,777.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0-            in Part I, line 8         </div>		3	0.

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008	87,500.	1,391,337.	0.062889
2007	102,000.	1,492,612.	0.068337
2006	89,100.	1,398,070.	0.063731
2005	151,044.	1,510,874.	0.099971
2004	86,850.	1,564,409.	0.055516

2 Total of line 1, column (d)	2	0.350444
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.070089
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,311,674.
5 Multiply line 4 by line 3	5	91,934.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	317.
7 Add lines 5 and 6	7	92,251.
8 Enter qualifying distributions from Part XII, line 4	8	70,250.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instr.)			
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		1	634.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	634.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	634.
6 Credits/Payments			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a	302.	
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	302.	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	6.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	338.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be. Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

**Part VII A Statements Regarding Activities**

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the 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
c Did the foundation file <b>Form 1120-POL</b> 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 <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
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>		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>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?	N/A	
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>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) N/A		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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**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? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>FOUNDATION</u> Telephone no. <u></u> Located at <u>SAME</u> ZIP + 4 <u></u>			
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 <u>15</u>		N/A	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
1 a 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	N/A
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?	1 c	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? If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see the instructions)	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3 a 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)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b N/A

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**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b X

If 'Yes' to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b 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 (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SUSAN BLACK 28 SHEFFIELD WAY GREENWICH, CT 06831	President 0	0.	0.	0.
ELIOT BLACK 28 SHEFFIELD WAY GREENWICH, CT 06831	Vice Preside 0	0.	0.	0.

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

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

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

0

**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services – (see 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

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
<b>1</b> N/A	
<b>2</b>	
<b>3</b>	
<b>4</b>	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
<b>1</b> N/A	
<b>2</b>	
All other program-related investments. See instructions	
<b>3</b>	
<b>Total.</b> 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	997,231.
b	Average of monthly cash balances	1b	334,418.
c	Fair market value of all other assets (see instructions)	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	1,331,649.
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	1,331,649.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	19,975.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,311,674.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	65,584.

**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	65,584.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	634.	
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b	2c	634.	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	64,950.	
4	Recoveries of amounts treated as qualifying distributions	4		
5	Add lines 3 and 4	5	64,950.	
6	Deduction from distributable amount (see instructions)	6		
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	64,950.	

**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	70,250.
b	Program-related investments — total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	70,250.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	70,250.

**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.

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**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				64,950.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004	14,475.			
b From 2005	77,412.			
c From 2006	20,857.			
d From 2007	29,068.			
e From 2008	19,281.			
f Total of lines 3a through e	161,093.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 70,250.				
a Applied to 2008, but not more than line 2a			0.	
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				64,950.
e Remaining amount distributed out of corpus	5,300.			
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:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	166,393.			
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 instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	14,475.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	151,918.			
10 Analysis of line 9				
a Excess from 2005	77,412.			
b Excess from 2006	20,857.			
c Excess from 2007	29,068.			
d Excess from 2008	19,281.			
e Excess from 2009	5,300.			

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

N/A

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

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

- 2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

[illegible]

- b** 85% of line 2a

- c** Qualifying distributions from Part XII,  
line 4 for each year listed

- d**
- Amounts included in line 2c not used directly for active conduct of exempt activities

- e** Qualifying distributions made directly for active conduct of exempt activities  
Subtract line 2d from line 2c

- 3** Complete 3a, b, or c for the alternative test relied upon

- a 'Assets' alternative test – enter**

- (1) Value of all assets**

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i)**

- b** 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c 'Support' alternative test – enter

- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(i)(3)(B)(iii)

- (3) Largest amount of support from an exempt organization**

- (4) Gross investment income**

<b>Part XV</b>	<b>Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)</b>
----------------	--

### 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) )

See Statement 3

- 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

See Statement 4

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

See Statement for Line 2a

- c Any submission deadlines**

See Statement for Line 2a

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

See Statement for Line 2a

**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)				
<b>a</b> Paid during the year SEE SCHEDULE ATTACHED			SEE ATTACHED	70,250.
<b>Total</b>				<b>3a</b> 70,250.
<b>b</b> Approved for future payment				
<b>Total</b>				<b>3b</b>

**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 (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	26,878.	
4	Dividends and interest from securities			14	15,840.	
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			1	-8,777.	
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)				33,941.	
13	<b>Total.</b> Add line 12, columns (b), (d), and (e)					33,941.

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

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

[illegible]



2009

## Federal Statements

Page 1

Client BLACK

THE SUSAN AND ELIOT BLACK FOUNDATION

13-4085055

10/01/10

02 48PM

**Statement 1**  
**Form 990-PF, Part I, Line 18**  
**Taxes**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Total	\$ 1,950.	\$ 1,950.	\$ 0.	\$ 0.

**Statement 2**  
**Form 990-PF, Part I, Line 23**  
**Other Expenses**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
INSURANCE	\$ 500.	\$ 500.		
Investment and Filing Fees	8,577.	8,577.		
Total	\$ 9,077.	\$ 9,077.	\$ 0.	\$ 0.

**Statement 3**  
**Form 990-PF, Part XV, Line 1a**  
**Foundation Managers - 2% or More Contributors**

SUSAN BLACK  
 ELIOT BLACK

**Statement 4**  
**Form 990-PF, Part XV, Line 2a-d**  
**Application Submission Information**

Name of Grant Program:  
 Name: SUSAN BLACK  
 Care Of:  
 Street Address: 28 SHEFFIELD WAY  
 City, State, Zip Code: GREENWICH, CT 06831  
 Telephone:  
 Form and Content: IN WRITING  
 Submission Deadlines: NONE  
 Restrictions on Awards: NONE

Quantity	DESCRIPTION	ACQ	SOLD	Days	PROCEEDS	COST	GAIN/(LOSS)
	US DOLLAR	7/22/09	7/22/09	0	362.58		362.58
15	BANK OF AMERICA	12/29/08	2/25/09	58	2,946.21	9,726.00	(6,779.79)
20,000	FEDERAL FARM CREDIT BANK	9/16/09	12/15/09	90	20,000.00	20,001.31	(1.31)
25,000	FEDERAL HOME LOAN BANK	8/5/09	11/27/09	114	25,000.00	24,992.19	7.81
25,000	FEDERAL HOME LOAN BANK	8/5/09	11/27/09	114	25,000.00	24,937.50	62.50
25,000	INTERNATIONAL BUSINESS MACHINES	4/30/09	9/23/09	146	25,261.57	24,942.78	318.79
25,000	FEDERAL FARM CREDIT BANK	5/20/09	10/23/09	156	25,000.00	25,000.00	-
600	PENN WEST ENERGY TRUST	6/3/09	11/25/09	175	10,810.64	8,321.70	2,488.94
25,000	UNITED STATES TREASURY BILL	4/13/09	10/8/09	178	25,000.00	24,953.71	46.29
600	GALLAGHER ARTHUR J & CO	10/9/08	4/8/09	181	10,139.43	15,020.00	(4,880.57)
25,000	FEDERAL FARM CREDIT BANK	5/18/09	11/26/09	192	25,000.00	24,984.38	15.62
10,000	AGCO CORP	1/15/09	8/12/09	209	10,234.79	8,235.42	1,999.37
10,000	VORNADO REALTY TRUST	4/17/09	12/1/09	228	10,000.00	8,703.06	1,296.94
10,000	EMC CORP	12/19/08	9/1/09	256	11,793.75	9,283.00	2,510.75
200	JP MORGAN CHASE & CO	6/16/08	2/27/09	256	4,307.29	7,585.53	(3,278.24)
300	DIAGEO PLC-SPONSORED ADR	10/29/08	7/14/09	258	15,034.63	16,805.65	(1,771.02)
200	JP MORGAN CHASE & CO	6/16/08	3/5/09	262	4,288.75	7,585.53	(3,296.78)
50,000	FEDERAL HOME LOAN BANK	5/7/08	1/26/09	264	50,000.00	49,969.00	31.00
10,000	AMGEN INC	10/17/08	7/23/09	279	9,805.97	8,600.00	1,205.97
150	HEALTH CARE REIT	10/29/08	8/11/09	286	6,344.73	6,204.05	140.68
50,000	FEDERAL FARM CREDIT BANK	3/12/08	1/16/09	310	50,000.00	50,000.00	-
10,000	PACIFIC RUBIALES ENERGY	9/16/08	8/19/09	337	11,110.02	9,253.00	1,857.02
200	DIAGEO PLC-SPONSORED ADR	6/23/08	7/14/09	386	13,332.60	14,866.05	(1,533.45)
50,000	FEDERAL HOME LOAN BANK	1/1/08	2/23/09	419	50,000.00	49,450.00	550.00
50,000	FEDERAL HOME LOAN BANK	1/1/08	2/27/09	423	50,000.00	49,961.00	39.00
10,000	COEUR D'ALENE MINES CORP IDAHO	5/21/08	7/28/09	433	9,104.51	8,529.00	575.51
756	UDR INC.	1/1/08	3/11/09	435	5,393.64	20,164.47	(14,770.83)
500	DOMINION RESOURCES INC	1/1/08	3/13/09	437	15,679.41	16,745.00	(1,065.59)
50,000	FEDERAL HOME LOAN BANK	1/1/08	3/25/09	449	50,000.00	49,281.00	719.00
50,000	FEDERAL HOME LOAN BANK	1/1/08	4/29/09	484	50,000.00	50,428.00	(428.00)
25,000	FEDERAL HOME LOAN BANK	1/1/08	6/12/09	528	25,000.00	25,000.00	-
50,000	FEDERAL FARM CREDIT BANK	1/1/08	6/24/09	540	50,000.00	49,812.00	188.00
10,000	WYETH CONVERTIBLE NOTE	1/1/08	7/8/09	554	10,000.00	9,963.00	37.00
25,000	FEDERAL HOME LOAN BANK	1/1/08	11/6/09	675	25,000.00	25,000.00	-
10,000	ALLIED WASTE INC.	1/1/08	12/2/09	701	10,000.00	8,900.00	1,100.00
50,000	COMCAST CABLE COMMUNICATIONS	1/1/07	7/8/09	919	36,219.84	30,644.74	5,575.10
200	FPL GROUP INC	3/5/07	9/23/09	933	10,953.73	4,404.00	6,549.73
150	FPL GROUP INC	3/5/07	10/1/09	941	8,255.51	3,303.00	4,952.51
450	PLUM CREEK TIMBER CO INC.	1/5/07	8/3/09	941	13,770.50	18,176.00	(4,405.50)
750	SOUTHERN CO	4/5/07	11/18/09	958	23,836.06	24,564.00	(727.94)
150	FPL GROUP INC	3/5/07	10/30/09	970	7,657.99	3,303.00	4,354.99
1,200	PROGRESS ENERGY TRUST	1/9/07	12/17/09	1,073	9,451.80	17,513.00	(8,061.20)
300	ENBRIDGE ENERGY MANAGEMENT	3/16/06	12/24/09	1,379	15,737.79	10,498.83	5,238.96

866,833.74	875,609.90	(8,776.16)
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**Short Term Totals**

377,440.36	385,103.81	(7,663.45)
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**Long Term Totals**

489,393.38	490,506.09	(1,112.71)
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**Totals**

866,833.74	875,609.90	(8,776.16)
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# SUSAN & ELIOT BLACK FOUNDATION

TYPE AND NAME OF SECURITY	December 31, 2009		
	SHARES OR PRINCIPAL	COST OR ACQUISITION VALUE	MARKET VALUE
<u>CORPORATE STOCKS</u>			
AMB PROPERTY CORP	550	13,688	14,053
AMERICAN CAMPUS	550	11,017	15,455
APOLLO INVESTMENT CORPORATION	700	6,297	6,678
AVALONBAY COMMUNITIES	200	14,614	16,422
DIGITAL REALTY TRUST INC	150	5,100	7,542
DIGITAL REALTY TRUST INC	300	8,032	15,084
ENBRIDGE ENERGY	268	7,489	14,236
KINDER MORGAN	491	13,439	26,828
POTLATCH CORPORATION	100	2,992	3,188
RAYONIER	200	8,808	8,432
DIAGEO	200	11,224	13,882
PHILIP MORRIS INTERNATIONAL INC	250	8,197	12,048
UNILEVER N V	400	7,853	12,932
ARC ENERGY TRUST	700	11,802	13,314
CANADIAN OIL	600	5,980	17,118
CNOOC, LTD	65	8,648	10,104
CRESENT POINT ENERGY CORP	150	5,530	5,650
TOTAL S A	50	2,674	3,202
CATHEDRAL ENERGY RENAMED CATHEDRAL INCOME TR	2,200	18,908	8,514
GZI	50,000	19,870	18,958
JOHNSON & JOHNSON	100	6,465	6,441
NORFOLK SOUTHERN	100	5,980	5,242
NORFOLK SOUTHERN	300	8,757	15,726
UNITED PARCEL SVC INC	200	10,689	11,474
CHINA MOBILE LIMITED	150	7,999	6,965
MICROCHIP TECHNOLOGY INC	300	8,103	8,715
EXELON	100	7,966	4,887
EXELON	150	6,785	7,331
NATIONAL GRID PLC	200	9,650	10,876
PG&E CORP	200	8,528	8,930
PROGRESS ENERGY	200	7,963	8,202
TECO	400	7,004	6,488
XCEL	700	16,558	14,854
N Y COMMUN BANCORP	450	24,930	20,925
BUNGE LTD	200	24,930	18,250
TOTAL CORPORATE STOCKS		354,469	398,946

# **SUSAN & ELIOT BLACK FOUNDATION**

TYPE AND NAME OF SECURITY	December 31, 2009		
	SHARES OR PRINCIPAL	COST OR ACQUISITION VALUE	MARKET VALUE
<b><u>BONDS</u></b>			
BILL BARRETT	10,000	9,588	9,625
ICONIX BRAND GROUP INC	10,000	8,734	8,938
ST MARY LD & EXPL CO	10,000	9,422	9,888
VERISIGN INC	10,000	7,307	8,888
CANADIAN NATIONAL	25,000	25,169	26,749
COMCAST CABLE COMM	19,000	18,782	21,901
HOME DEPOT	25,000	24,628	25,593
INTERNATIONAL BUSINESS MACHINES INC	25,000	25,222	24,950
MARSH & MCLENNAN	25,000	23,635	25,382
MERCK & CO INC	35,000	35,644	35,330
MICROSOFT CORP	25,000	24,976	25,268
NORFOLK SOUTHERN	25,000	24,845	26,781
PEPSICO	25,000	25,799	26,912
PRAXAIR INC	35,000	35,202	34,915
PROCTOR & GAMBLE CO	25,000	24,943	25,210
SHELL INTL FIN B V	35,000	34,928	35,029
STATE STR CORP	35,000	34,985	36,218
WAL MART STORES INC	25,000	24,829	25,459
FREEPORT MCMORAN	25,000	24,938	24,860
GOLDMAN SACHS GRP INC MTN BE V	35,000	34,992	35,015
FEDERAL FARM CREDIT BANK 31331GWL9	25,000	25,353	25,082
FEDERAL HOME LOAN BANK 3133XQUH3	25,000	25,154	25,522
FEDERAL HOME LOAN BANK 3133XU6N8	25,000	25,026	24,894
FEDERAL HOME LOAN BANK 3133XVVM0	25,000	24,970	24,831
UNITED STATES TREASURY NOTE 912828LW8	30,000	34,995	29,992
UNITED STATES TREASURY NOTE 912795R78	35,000	30,087	35,000
UNITED STATES 5 YR TREASURY NOTE 912828KM1	40,000	40,714	42,227
UNITED STATES 10 YR TREASURY NOTE 912828DH0	40,000	45,095	47,096
UNITED STATES 10 YR TREASURY NOTE 912828ET3	50,000	55,057	57,508
TOTAL BONDS		<u>785,019</u>	<u>805,059</u>

SUSAN AND ELIOT BLACK FOUNDATION  
CONTRIBUTIONS PAID  
PART XV  
12/31/09

13-4085055

Recipient	Amount	Purpose of grant or contribution
Temple Emanuel	500	Social Benefits Charity
Contemporary Forum	5,000	Social Benefits Charity
Arizona Fine Arts Society	5,000	Social Benefits Charity
Arizona Music Fest	6,000	Social Benefits Charity
City Meals on Wheels	2,500	Social Benefits Charity
AZ Musicfest	500	Social Benefits Charity
AZU FDN	500	Social Benefits Charity
Foothills Food Bank	500	Social Benefits Charity
Phoenix Chamber Music Society	500	Social Benefits Charity
Phoenix Art Museum	10,000	Social Benefits Charity
Arizona Music Fest	15,000	Social Benefits Charity
Contemporary Forum	500	Social Benefits Charity
American Jewish World Services	10,000	Social Benefits Charity
Womens Auxiliary	1,250	Social Benefits Charity
Temple Sholom	1,000	Social Benefits Charity
United Way of Greenwich	6,000	Social Benefits Charity
ADL	1,000	Social Benefits Charity
AZU FDN	1,000	Social Benefits Charity
Foothills Food Bank	500	Social Benefits Charity
The Windward School	2,500	Social Benefits Charity
Foothills Food Bank	500	Social Benefits Charity
	<u>70,250</u>	

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545 1709

Department of the Treasury  
Internal Revenue Service► **File a separate application for each return.**

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

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

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

<b>Type or print</b>  File by the due date for filing your return. See instructions	Name of Exempt Organization	Employer identification number
	THE SUSAN AND ELIOT BLACK FOUNDATION	13-4085055
	Number, street, and room or suite number. If a P.O. box, see instructions	
	28 SHEFFIELD WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	GREENWICH, CT 06831-3726	

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

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

- The books are in the care of ► FOUNDATION

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 will cover

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year 20 09 or
  - ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

<b>3a</b> 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	<b>3a</b>	\$	0.
<b>b</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	<b>3b</b>	\$	302.
<b>c Balance Due.</b> 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	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev 4-2009)

- 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).

Type or print  File by the extended due date for filing the return. See instructions	Name of Exempt Organization	Employer identification number
	THE SUSAN AND ELIOT BLACK FOUNDATION	13-4085055
	Number, street, and room or suite number. If a P.O. box, see instructions	For IRS use only
	Reitman & Belkin LLP 420 Lexington Ave	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	New York, NY 10170	

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

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

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

- The books are in care of **FOUNDATION**  
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

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

5 For calendar year 2009, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

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 INFORMATION REQUIRED FROM OUTSIDE SOURCES  
HAS NOT YET BEEN RECEIVED.

<b>8a</b> 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	<b>8a</b> \$	0.
<b>b</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	<b>8b</b> \$	302.
<b>c Balance Due.</b> 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 instrs	<b>8c</b> \$	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 [Signature] Title CPA Date 8/5/10