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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning 01-01-2009 , and ending 12-31-2009

G

Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE GAIL L & ARTHUR E BENJAMIN FOUNDATION		A Employer identification number 20-0200319	
	Number and street (or P O box number if mail is not delivered to street address) 10062 SOUTH STONE MOUNTAIN COVE		Room/suite	B Telephone number (see page 10 of the instructions) (801) 944-3023
	City or town, state, and ZIP code SANDY, UT 84092		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 foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,623,765

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	5,473	5,473	5,473	
	4 Dividends and interest from securities.	15,314	15,314	15,314	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV , line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	20,787	20,787	20,787	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	1,037			1,037
	b Accounting fees (attach schedule)	6,375			6,375
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	4,271			4,271
	19 Depreciation (attach schedule) and depletion	0			
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	14,429	16,922		-2,493
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	26,112	16,922		9,190
	25 Contributions, gifts, grants paid	167,900			167,900
	26 Total expenses and disbursements. Add lines 24 and 25	194,012	16,922		177,090
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-173,225			
	b Net investment income (if negative, enter -0-)		3,865		
	c Adjusted net income (if negative, enter -0-)			20,787	

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			
	2	Savings and temporary cash investments	1,630,929	649,653	649,653
	3	Accounts receivable  <u>1,841</u>			
		Less allowance for doubtful accounts  _____		1,841	1,841
	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 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule)  <u>50,000</u>			
		Less allowance for doubtful accounts  _____		 50,000	50,000
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)		 51,754	51,008
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).	99,982	 386,409	390,364
	11	Investments—land, buildings, and equipment basis  _____			
	Less accumulated depreciation (attach schedule)  _____				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)	52,000	 461,050	480,899	
14	Land, buildings, and equipment basis  _____				
	Less accumulated depreciation (attach schedule)  _____				
15	Other assets (describe  _____)		 2		
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,782,911	1,600,709	1,623,765	
Liabilities	17	Accounts payable and accrued expenses	8,977		
	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)	8,977	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, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,773,934	1,600,709	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,773,934	1,600,709	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,782,911	1,600,709	

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	1,773,934
2	Enter amount from Part I, line 27a	2	-173,225
3	Other increases not included in line 2 (itemize)  _____	3	
4	Add lines 1, 2, and 3	4	1,600,709
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	1,600,709

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					
(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) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2
3		Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 }			3

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If “Yes,” the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	223,531	1,820,361	0 12280
2007	166,310	1,940,141	0 08572
2006	120,339	2,031,225	0 05925
2005	146,400	2,003,097	0 07309
2004			
2 Total of line 1, column (d).		2	0 34085
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 08521
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.		4	1,680,538
5 Multiply line 4 by line 3.		5	143,202
6 Enter 1% of net investment income (1% of Part I, line 27b).		6	39
7 Add lines 5 and 6.		7	143,241
8 Enter qualifying distributions from Part XII, line 4.		8	177,090
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18			

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)		
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	39
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3 Add lines 1 and 2.	3	39
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	39
6 Credits/Payments		
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
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	
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	39
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 ☐ 0 Refunded ☐	11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <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>	1b		No
c Did the foundation file Form 1120-POL for this year?.	1c		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a	Yes	
b If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		No
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>	5		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ☐ _____			
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>	8b	Yes	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	9		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10		No

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		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of MARCIA CUSTER Telephone no (801) 944-3023 Located at 10062 SOUTH STONE SANDY UT ZIP+4 84092			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.			
		15		

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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		No
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 20____, 20____, 20____, 20____			
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		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20____, 20____, 20____, 20____			
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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

Yes

No

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? 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?

5b

No

6b

No

7b

No

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
See Additional Data Table				

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.

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Part VIII

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

3 Five highest-paid independent contractors for professional services (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.		

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	
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	
2	
All other program-related investments. See page 24 of the instructions.	
3	
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	220,007
b	Average of monthly cash balances.	1b	1,434,283
c	Fair market value of all other assets (see page 24 of the instructions).	1c	51,840
d	Total (add lines 1a, b, and c).	1d	1,706,130
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	
3	Subtract line 2 from line 1d.	3	1,706,130
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	25,592
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,680,538
6	Minimum investment return. Enter 5% of line 5.	6	84,027

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	84,027
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	39
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	39
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	83,988
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	83,988
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	83,988

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	177,090
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	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	177,090
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	39
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	177,051
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				83,988
2	Undistributed income, if any, as of the end of 2008				
a	Enter amount for 2008 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2009				
a	From 2004.				
b	From 2005.				43,877
c	From 2006.				20,205
d	From 2007.				
e	From 2008.				133,647
f	Total of lines 3a through e.	197,729			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 177,090				
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). . .	0			
d	Applied to 2009 distributable amount.				83,988
e	Remaining amount distributed out of corpus	93,102			
5	Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	290,831			
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				0
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	290,831			
10	Analysis of line 9				
a	Excess from 2005.				43,877
b	Excess from 2006.				20,205
c	Excess from 2007.				
d	Excess from 2008.				133,647
e	Excess from 2009.				93,102

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

1a

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

b

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

☐ 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	Tax year	Prior 3 years			(e) Total
		(a) 2009	(b) 2008	(c) 2007	(d) 2006	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 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))

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

2

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	167,900
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments		5,473	14		
4 Dividends and interest from securities.		15,314	14		
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e). .		20,787			
13 Total. Add line 12, columns (b), (d), and (e).					20,787

[illegible]

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

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

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge				
	*****			2010-10-12	*****
	Signature of officer or trustee			Date	Title
	Paid Preparer's Use Only	Preparer's Signature SCOTT H MURRI CPA		Date	Check if self-employed ☒
Firm's name (or yours if self-employed), address, and ZIP code MURRI HULME & BARTON LLC 2180 S 1300 E STE 330 SALT LAKE CITY, UT 841067807		EIN		Phone no (801) 355-5113	

Additional Data

Software ID: 09000047
Software Version:
EIN: 20-0200319
Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOSEPH BENJAMIN	Treasurer 0 00	0		
3068 E BRANBURY RD SALT LAKE CITY,UT 84121				
BRENT ANDERSON	Trustee 0 00	0		
522 SOUTH 400 WEST SALT LAKE CITY,UT 84101				
PATRICIA ANN RHEIN	Trustee 0 00	0		
25-28 URBAN PLACE FAIRLAWN,NJ 07410				
LEE M BROWER	Trustee 0 00	0		
801 NORTH 500 WEST BOUNTIFUL,UT 84010				
ARTHUR E BENJAMIN	Trustee 0 00	0		
7508 HIGHMONT STREET DALLAS,TX 75230				

Form 990PF Part XV Line 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)				
a Paid during the year				
PRIDEROCK WILDLIFE REFUGEPO BOX 1594 TERRELL,TX 75160			CARE FOR LARGE CATS	1,000
LMHSunknown unknown,UT 84092			HEALTH CARE	1,000
FACES511 WEST 3900 SOUTH SALT LAKE CITY,UT 84123	NONE		FUND ADOPTION	10,000
UTAH RIVERS COUNCIL1055 EAST 2100 SOUTH SALT LAKE CITY,UT 84106	NONE		PROTECT UT RIVERS	2,000
TRICOUNTY HUMANE SOCIETY 21287 BOCA RIO RD BOCA RATON,FL 33433	NONE		FOOD, CARE, ADOPTION	5,000
TEMPLE HAR SHALOMpo box 681236 PARK CITY,UT 84068	NONE		HUMANITARIAN	1,000
SPECIAL OLYMPICSPPO BOX 26308 SALT LAKE CITY,UT 84126	NONE		SPECIAL OLYMIPICS	100
SMILING DOG FARMSPO BOX 743 WHARTON,TX 77488	NONE		SURGERY, FOOD, CARE	1,400
PUP SQUAD11601 SHADOW CREEK PARKWAY PEARLAND,TX 77584	NONE		SURGERY, SPAY/NEUTER, FOOD, CARE	250
PRIMARY CHILDRENS MEDICAL CENTERPO BOX 58249 Salt Lake City,UT 84101	NONE		CHILDRENS HEALTH CARE	100
NORTH DALLAS DOG RESCUE 15315 TRAILS END DRIVE DALLAS,TX 75248	NONE		SURGERY, SPAY/NEUTER, CARE	4,500
NAVAJO SANTAPO BOX 58365 SALT AKE CITY,UT 84158	NONE		NATIVE AMERICAN SUPPORT	500
MidcitiesPO BOX 540493 GRAMD PRARIE,TX 75054	NONE		EDUCATIONAL PROGRAM	200
LE LYCEE FRANCAIS LOS ANGELES 3261 OVERLAND AVE LOS ANGELAS,CA 90034	NONE		EDUCATIONAL PROGRAM	5,000
KOSTOPULOS DREAM FOUNDATION2500 EMIGRATION CANYON SALT LAKE CITY,UT 84108	NONE		SUMMER CAMP FOR THE DISABLED	2,000
Total  3a				167,900

Form 990PF Part XV Line 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)				
a Paid during the year				
HUMANE SOCIETY OF UNITED STATES3515 B LONGMIRE DRIVE PMB 301 COLLEGE STATION,TX 77845	NONE		FOOD, CARE, ADOPTION	500
EVERETT ANIMAL SHELTER13928 26TH AVE WEST LYNNWOOD,WA 98087	NONE		ANIMAL SURGERY, FOSTER, CARE, FOOD	500
DIVINE DOG RESCUE111 CONGRESS AVE 1700 AUTIN,TX 78701	NONE		SURGERY, CARE, FOOD, SPAY/NEUTER	5,000
DANIELLE DEMARZO FOUNDATION PO BOX 771675 CORAL SPRINGS,FL 33077	NONE		FUND ACTIVITIES FOR PEOPLE WITH DISORDERS	1,000
COLLIN COUNTY HUMANE SOCIETYPO BOX 2733 MCKINNEY,TX 75070	NONE		FOSTER, CARE, SURGERY, FOOD	500
AMVETS National Service Foundation 4647 FORBES BLVD LANHOME,MD 20706	NONE		HUMANITARIAN	100
IJ JEANNE WAGNER JEWISH COMM CENTER2 NORTH MEDICAL DRIVE SALT ALKE CITY,UT 84113	NONE		SUPPORT	10,000
UTAH ANIMAL ADOPTION CENTER 1955 NORTH REDWOOD RD SALT LAKE CITY,UT 84116	NONE		ADOPTION, CARE, SURGERY	10,000
THE JIMMY FUND10 Brookline Place West 6TH FLOOR BROOKLINE,MA 02445	NONE		CANCER RESEARCH	1,000
THE CHURCH OF JESUS CHRIST OF LDS50 E North Temple SALT LAKE CITY,UT 84111	NONE		HUMANITARIAN	20,000
SUSAN G KOMAN THREE DAY205 NORTH MICHIGAN AVE 2630 CHICAGO,IL 60601	NONE		BREAT CANCER RESEARCH	500
PAWS IN THE CITY3506 CEDAR SPRINGS DALLAS,TX 75219	NONE		FOSTER, NEUTER/SPAY, SURGERY, CARE	5,000
IMAGINE AMERICA FOUNDATION 1101 CONNECTICUT AVE NW WASHINGTON DC,DC 20036	NONE		PROVIDE ART EXPERIENCES	10,000
IMAGE REBORN FOUNDATION6300 NORTH SAGEWOOD DRIVE H238 PARK CITY,UT 84098	NONE		FOR WOMEN OF BREAST CANCER	20,650
HUMANE SOCIETY OF UTAH4242 COMMERCE DRIVE MURRAY,UT 84105	NONE		NEUTERING, FOSTERING, ADOPTION, CARE	5,000
Total  3a				167,900

Form 990PF Part XV Line 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)				
a <i>Paid during the year</i>				
CHABAD LUBAVITCH OF UTAH 1760 SOUTH 1100 EASR SALT LAKE CITY, UT 84105	NONE		SUPPORT	17,000
AMERICAN TUNDRA SHEPHERD FOUNDATION11121 WEST 109TH TERRACE OVERLAND PARK, KS 66210	NONE		SERVICE DOG TRAINING	25,000
AMERICAN CANCER SOCIETY941 EAST 3300 SALT LAKE CITY, UT 84106	NONE		CANCER RESEARCH	1,500
POUND PALSPO BOX 591 MINEOLA, TX 75773	NONE	501C3	Neuter, Foster, Surgery, Adoption	600
Total			3a	167,900

TY 2009 Accounting Fees Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NELSON MURRI	6,375	0	0	6,375

**TY 2009 Investments Corporate
Bonds Schedule**

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Name of Bond	End of Year Book Value	End of Year Fair Market Value
SHELL INTERNATIONAL FIN	25,584	25,021
ORACLE CORP	26,383	25,795
MORGAN STANLEY	25,276	25,018
MERCK & CO	26,525	26,071
IBM CORP	25,266	24,949
GOLDMAN SACHS GROUP INC	26,693	26,550
GENERAL ELECTRIC CAP CORP	25,954	25,756
EI DUPONT DE NEMOURS	27,090	26,424
CISCO SYSTEMS	26,383	25,625
BLACKROCK INC	25,129	24,891
BB&T CORPORATION	26,144	25,876
UNITED PARCEL SERVICE	24,461	26,947
BP CAPITAL MARKETS PLC DTD 11/07/08	25,329	27,231
BOTTLING GROUP LLC DTD 5/15/03 BOND	24,763	26,800
ASTRAZENECA PLC DTD 5/24/04 BOND	25,429	27,410

TY 2009 Investments Government Obligations Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

US Government Securities - End of Year Book Value:	51,754
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US Government Securities - End of Year Fair Market Value:	51,008
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**State & Local Government
Securities - End of Year Book
Value:**

**State & Local Government
Securities - End of Year Fair
Market Value:**

TY 2009 Investments - Other Schedule

Name:

THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN:

20-0200319

Software ID:

09000047

Software Version:

2009v1.3

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
HEWLETT PACKARD	AT COST	2,547	2,576
VANGUARD REIT VIPER	AT COST	26,261	27,291
SPDR DJ WILSHIRE INTL REAL ESTATE	AT COST	13,205	13,258
HCP INC	AT COST	12,960	12,674
POWERSHARES DB COMMODITY INDEX	AT COST	26,324	27,451
MERGER FD SH BEN INT	AT COST	26,000	26,151
GATEWAY FUND	AT COST	26,000	26,031
SPDR TRUST SERIES 1	AT COST	7,826	7,801
ISHARES TR SMALL CAP 600 INDEX	AT COST	13,035	13,680
ISHARES TR RUSSELL MIDCAP	AT COST	13,264	13,614
ISHARES TR RUSSELL 1000 INDEX	AT COST	7,683	7,664
ISHARES EAFE	AT COST	42,734	42,566
ISHARES PACIFIC EX-JAPAN	AT COST	16,444	16,341
ISHARES INC	AT COST	6,543	6,714
AMEX MATERIALS SPDR	AT COST	1,913	1,861
VERIZON COMMUNICATIONS	AT COST	1,326	1,325
AT&T INC	AT COST	1,110	1,121
PRAXAIR INC	AT COST	1,643	1,606
AMEX MATERIALS SPDR	AT COST	1,637	1,650
VISA	AT COST	860	875
MICROSOFT	AT COST	1,204	1,219
INTERNATIONAL BUSINESS MACHS CORP	AT COST	2,573	2,618
INTEL CORP	AT COST	1,171	1,224
EMC CORP MASS	AT COST	1,172	1,223
CISCO	AT COST	2,355	2,394
APPLE INC	AT COST	1,950	2,107
AMPHENOL CORP CL A	AT COST	1,323	1,385
ADOBE SYSTEMS	AT COST	1,108	1,103
ACCENTURE PLC	AT COST	1,249	1,245
UNITED TECHNOLOGIES CORP	AT COST	2,113	2,082
UNION PACIFIC CORP	AT COST	1,943	1,917
PRECISION CASTPARTS CORP	AT COST	2,243	2,207
L3 COMMUNICATIONS	AT COST	1,715	1,739
DANHER CORP	AT COST	1,457	1,504
THERMO FISHER SCIENTIFIC	AT COST	1,964	1,908
MEDCO HEALTH SOLUTIONS	AT COST	2,616	2,556
JOHNSON & JOHNSON	AT COST	2,597	2,576
GILEAD SCIENCES INC	AT COST	1,816	1,731
ABBOTT LABS	AT COST	1,086	1,080
US BANCORP	AT COST	2,259	2,251
TRAVELERS CO	AT COST	2,024	1,994
JP MORGAN CHASE CO	AT COST	2,464	2,500
GOLDMAN SACHS	AT COST	1,638	1,688
AFLAC	AT COST	1,883	1,850
SCHLUMBERGER LTD	AT COST	1,880	1,953
PETROLEO BRASILLEIRO	AT COST	1,464	1,430
EXXON MOBIL CORP	AT COST	2,784	2,728
CHEVRON CORP	AT COST	3,111	3,080
APACHE CORP	AT COST	997	1,032
WALMART	AT COST	1,624	1,604
PROCTOR & GAMBLE	AT COST	1,250	1,213
PEPSICO	AT COST	1,839	1,824
NESTL ADR	AT COST	1,924	1,934
CVS CORP	AT COST	1,909	1,933
COLGATE PALMOLIVE CO	AT COST	2,549	2,465
COCA COLA CO	AT COST	1,774	1,710
WALT DISNEY CO	AT COST	1,294	1,290
TARGET	AT COST	1,435	1,451
MCDONALDS CORP	AT COST	1,873	1,873
CONSUMER DISCRETIONARY	AT COST	1,105	1,079
WELLS FARGO ADVANTAGE HIGH INCOME	AT COST	39,000	39,335
TEMPLETON GLOBAL BOND FUND	AT COST	100,000	116,614

TY 2009 Legal Fees Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	1,037	0	0	1,037

TY 2009 Other Assets Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Rounding		2	

TY 2009 Other Expenses Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Misc	3,764			3,764
Expense reimbursement	-6,257			-6,257
BROKER FEES	16,922	16,922		

TY 2009 Other Notes/Loans
Receivable Short Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Name of 501(c)(3) Organization	Balance Due
American Dog Rescue	50,000

TY 2009 Taxes Schedule

Name: THE GAIL L & ARTHUR E BENJAMIN
FOUNDATION

EIN: 20-0200319

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES	4,271			4,271