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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

OMB No 1545-0052

2009

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

For calendar year 2009, or tax year beginning

, 2009, and ending

, 20

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.

Name of foundation

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS

Number and street (or P O box number if mail is not delivered to street address)

151 LAUREL ROAD

City or town, state, and ZIP code

CHESTNUT HILL, MA 02467

A Employer identification number

20-5112548

B Telephone number (see page 10 of the instructions)

(518) 886-4220

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) \$ 20,995,632.

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)
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments	242.	242.		ATCH 1
4 Dividends and interest from securities	415,076.	414,741.		ATCH 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	-882,484.			
b Gross sales price for all assets on line 6a	4,769,664.			
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				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)	-4,574.	-4,622.		ATCH 3
12 Total. Add lines 1 through 11	-471,740.	410,361.		
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 schedule)	38,570.	3,857.	0.	34,713.
c Other professional fees (attach schedule)	36,713.	36,713.		
17 Interest	204.	121.		
18 Taxes (attach schedule) (see page 14 of the instructions)	7,301.	750.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	7,575.			7,575.
22 Printing and publications				
23 Other expenses (attach schedule)	10,587.	10,193.		121.
24 Total operating and administrative expenses. Add lines 13 through 23	100,950.	51,634.	0.	42,409.
25 Contributions, gifts, grants paid	711,800.			711,800.
26 Total expenses and disbursements. Add lines 24 and 25	812,750.	51,634.	0.	754,209.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-1,284,490.			
b Net investment income (if negative, enter -0-)		358,727.		
c Adjusted net income (if negative, enter -0-)			-0-	

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Form 990-PF (2009)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		47,269.	14,405.	14,405.
	2	Savings and temporary cash investments		1,954,982.	1,358,064.	1,358,064.
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U.S. and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) <u>ATCH 9</u>	8,005,893.	8,583,029.	7,899,365.	
	c	Investments - corporate bonds (attach schedule) <u>ATCH 10</u>	4,114,381.	7,068,391.	7,276,897.	
	11	Investments - land, buildings, and equipment basis Less: accumulated depreciation (attach schedule)				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule) <u>ATCH 11</u>	3,707,434.	4,402,152.	4,444,232.	
	14	Land, buildings, and equipment basis Less: accumulated depreciation (attach schedule)				
15	Other assets (describe ▶ <u>ATCH 12</u>)	639.	2,669.	2,669.		
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	17,830,598.	21,428,710.	20,995,632.		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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. ▶ <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds	17,830,598.	21,428,710.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.		
	30	Total net assets or fund balances (see page 17 of the instructions)	17,830,598.	21,428,710.		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	17,830,598.	21,428,710.			

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	17,830,598.
2	Enter amount from Part I, line 27a	2	-1,284,490.
3	Other increases not included in line 2 (itemize) ▶ <u>ATTACHMENT 13</u>	3	4,882,602.
4	Add lines 1, 2, and 3	4	21,428,710.
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	21,428,710.

Form **990-PF** (2009)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV SCHEDULE					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	-882,484.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8. }			3		

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

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

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

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

1 Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	1,106,056.	21,784,742.	0.050772
2007	1,205,305.	24,898,691.	0.048408
2006	2,176,858.	23,471,457.	0.092745
2005	1,497,513.	22,913,372.	0.065355
2004	1,407,227.	22,486,756.	0.062580
2 Total of line 1, column (d)			2 0.319860
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 0.063972
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 16,388,435.
5 Multiply line 4 by line 3			5 1,048,401.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 3,587.
7 Add lines 5 and 6			7 1,051,988.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18			8 754,209.

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 <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	7,175.
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	7,175.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	7,175.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	9,023.	
b Exempt foreign organizations-tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	2,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7		11,023.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		3,848.
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax 3,848. Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? 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		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MASSACHUSETTS		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2009)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <input type="checkbox"/> N/A	13	X	
14	The books are in care of <input type="checkbox"/> THE AYCO CO, AMY SEAGROATT Telephone no <input type="checkbox"/> 518-886-4220 Located at <input type="checkbox"/> 321 BROADWAY SARATOGA SPRINGS, NY ZIP + 4 <input type="checkbox"/> 12866-0860			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <input type="checkbox"/>		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions.)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <input type="checkbox"/>		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

Form 990-PF (2009)

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)? ☐ Yes ☒ No
Organizations relying on a current notice regarding disaster assistance check here ☐
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No
If "Yes," attach the statement required by Regulations section 53.4945-5(d)
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
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? ☐ Yes ☒ No

5b

6b

7b

X

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 14		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

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

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

Form 990-PF (2009)

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

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

Total number of others receiving over \$50,000 for professional services **NONE**

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT, BY CONTRIBUTIONS, OTHER CHARITABLE ORGANIZATIONS EXEMPT	
2 UNDER INTERNAL REVENUE CODE SECTION 501(C)(3).	
3	
4	

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

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

Form 990-PF (2009)

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	13,637,027.
b	Average of monthly cash balances	1b	2,446,061.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	554,917.
d	Total (add lines 1a, b, and c)	1d	16,638,005.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	16,638,005.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	249,570.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	16,388,435.
6	Minimum investment return. Enter 5% of line 5	6	819,422.

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	819,422.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	7,175.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	7,175.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	812,247.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	812,247.
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	812,247.

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	754,209.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	754,209.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	754,209.

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				812,247.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20 <u>07</u> , 20 <u>06</u> , 20 <u>05</u>				
3 Excess distributions carryover, if any, to 2009:				
a From 2004	6,933.			
b From 2005	80,409.			
c From 2006	1,427,917.			
d From 2007	63,579.			
e From 2008	87,089.			
f Total of lines 3a through e	1,665,927.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ <u>754,209.</u>				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2009 distributable amount				754,209.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	58,038.			58,038.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	1,607,889.			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	1,607,889.			
10 Analysis of line 9				
a Excess from 2005	29,304.			
b Excess from 2006	1,427,917.			
c Excess from 2007	63,579.			
d Excess from 2008	87,089.			
e Excess from 2009				

4942(j)(5)

(4) Gross investment income .

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year ATTACHMENT 15				
Total.			3a	711,800.
b Approved for future payment				
Total.			3b	

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

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

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

Sign Here	Signature of officer or trustee <i>Brent Dibels</i>		Date 11/12/10	Title Trustee
	Preparer's signature <i>David J. Oppelmann</i>		Date 11/11/10	Check if self-employed <input type="checkbox"/> Preparer's identifying number (See Signature on page 30 of the instructions) <i>100227629</i>
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code THE AYCO COMPANY, LP PO BOX 15014 ALBANY, NY 12212-5014		EIN <i>33-1187432</i> Phone no 518-640-5000	

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL SHORT-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					2,662.	
		TOTAL LONG-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					-796.	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					2,096.	
162,834.		GS WEST STREET II PROPERTY TYPE: SECURITIES 230,768.				P	VARIOUS	03/31/2009
		GS #07551 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 320,700.					-67,934.	
311,907.		GS #07551 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 320,700.					VARIOUS	VARIOUS
		GS #07551 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,665,203.					-8,793.	
1,724,953.		GS #07551 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,665,203.					VARIOUS	VARIOUS
		GS #92239 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,457,272.					59,750.	
1,340,930.		GS #92239 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,457,272.					VARIOUS	VARIOUS
		GS #92239 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,978,205.					-116,342.	
1,225,078.		GS #92239 (SEE ATTACHED) PROPERTY TYPE: SECURITIES 1,978,205.					VARIOUS	VARIOUS
							-753,127.	
TOTAL GAIN(LOSS)							<u>-882,484.</u>	

ATTACHMENT 1FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
GOLDMAN SACHS #22008	242.	242.
TOTAL	<u>242.</u>	<u>242.</u>

ATTACHMENT 2FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
GS #92239 DIVIDENDS	126,864.	126,864.
GS #92239 OID INTEREST	2,129.	2,129.
GS #07551 DIVIDENDS	321.	321.
GS #07551 INTEREST	241,145.	241,145.
GS #07551 ACCRUED INTEREST PAID	-25,264.	-25,264.
VCFA PRIVATE EQUITY DIVIDENDS	702.	702.
VCFA PRIVATE EQUITY INTEREST	1,083.	1,083.
GS CAPITAL PARTNERS VI DIVIDENDS	8,100.	8,100.
GS CAPITAL PARTNERS VI INTEREST	5,746.	5,411.
GSCP VI PARALLEL AIV DIVIDENDS	8.	8.
GS #22170 INTEREST	38,226.	38,226.
GS #22008 DIVIDENDS	16,016.	16,016.
TOTAL	<u>415,076.</u>	<u>414,741.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
VCFA -ORDINARY BUSINESS INCOME	-241.	-288.
VCFA -RENTAL REAL ESTATE	21.	21.
VCFA -1231 GAIN	-3.	-3.
VCFA -OTHER PORFOLIO INCOME	477.	477.
GS CAPITAL PARTNERS -1256 GAIN	-1,333.	-1,333.
GS CAPITAL PARTNERS -988 GAIN	157.	157.
GS CAPITAL PARTNERS -OTHER PORT INCOME	1,185.	1,184.
ORDINARY LOSS-STRUCTURED NOTE	-4,837.	-4,837.
TOTALS	-4,574.	-4,622.

ATTACHMENT 4FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
THE AYCO CO LP	38,570.	3,857.		34,713.
TOTALS	<u>38,570.</u>	<u>3,857.</u>	<u>0.</u>	<u>34,713.</u>

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
INVESTMENT MANAGEMENT FEES	36,476.	36,476.
PROFESSIONAL FEES FROM K-1'S	237.	237.
TOTALS	36,713.	36,713.

FORM 990PF, PART I - INTEREST EXPENSE

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
INVESTMENT INTEREST EXPENSE	204.	121.
TOTALS	204.	121.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FEDERAL TAX	6,551.	
FOREIGN TAXES PAID	750.	750.
TOTALS	7,301.	750.

ATTACHMENT 8

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
BANK FEES	105.		105.
POSTAGE AND DELIVERY	13.		13.
STATE FILING FEES	250.		
CASH CONTRIBUTIONS FROM K-1'S	3.		3.
SECTION 179 FROM K-1'S	108.	108.	
AMORTIZATION EXPENSE FROM K-1	25.	25.	
NONDEDUCTIBLE EXPENSES K-1	23.		
PORTFOLIO DEDUCTIONS FROM K-1	10,060.	10,060.	
TOTALS	<u>10,587.</u>	<u>10,193.</u>	<u>121.</u>

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 9

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
GS #92239	7,588,722.	7,059,425.
GS #22008	994,307.	839,940.
TOTALS	<u>8,583,029.</u>	<u>7,899,365.</u>

FORM 990PF, PART II - CORPORATE BONDSATTACHMENT 10DESCRIPTION

	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
GS #07551	4,551,085.	4,704,282.
GS #22170	2,517,306.	2,572,615.
TOTALS	<u>7,068,391.</u>	<u>7,276,897.</u>

ATTACHMENT 11	
DESCRIPTION	ENDING BOOK VALUE
VCFA	
GS CAPITAL PARTNERS VI	533,857.
GSCP VI PARALLEL AIV	585,084.
GS WEST STREET PARTNERS	43,569.
GS REAL ESTATE MEZZANINE	769,232.
GS INVESTMENT PARTNERS	55,410.
GS VINTAGE FUND V OFFSHORE	2,250,000.
	165,000.
	2,257,309.
	152,436.
TOTALS	4,402,152.
	4,444,232.

FORM 990PF, PART II - OTHER ASSETSATTACHMENT 12

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
DIVIDEND RECEIVABLE	2,669.	2,669.
TOTALS	<u>2,669.</u>	<u>2,669.</u>

ATTACHMENT 13FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCESDESCRIPTIONAMOUNT

TRANSFER OF ASSETS FRANCES DIBNER FUND 4,882,602.

TOTAL 4,882,602.

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS

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

20-5112548

ATTACHMENT 14

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
BRENT DIBNER 151 LAUREL ROAD CHESTNUT HILL, MA 02467	TRUSTEE- AS NEEDED	0.	0.	0.
RACHEL DIBNER 151 LAUREL ROAD CHESTNUT HILL, MA 02467	TRUSTEE- AS NEEDED	0.	0.	0.
GRAND TOTALS		0.	0.	0.

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

ATTACHMENT 15

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

SEE ATTACHED LIST

NONE

501 (C) (3)

GENERAL CHARITABLE PURPOSES

711,800

TOTAL CONTRIBUTIONS PAID

711,800

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS			
FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR =====			
RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
ACLU Foundation New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,500
American Friends of Magen David Adom New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	10,000
American Friends of Rambam Medical Center New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	100,000
American Technion Society Newton, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	200,000
BIDMC Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,000
Boston Ballet Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,000
Boston Jewish Film Festival Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Boston Symphony Orchestra Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,500
Combined Jewish Philanthropies of Boston Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	50,000
Dana Farber Cancer Institute Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,000
Connecticut Food Bank New Haven, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Friends of Israel Defense Forces New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	35,350
Help the Afghan Children, Inc Fairfax, VA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,500
Jewish Alliance for Law and Social Action Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	700
Jewish Family Center Stamford, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Jewish Museum of New York New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,500
Jimmy Fund Brookline, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
John A Noble Collection Staten Island, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Long Wharf Theater New Haven, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	5,000

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS			
FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR			
=====			
RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
Luna Preservation Society Brookline, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	175,000
Nature Conservancy, Inc. Arlington, VA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	10,000
New Repertory Theatre Watertown, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Mystic Seaport Museum Mystic, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	3,000
National Center for Jewish Film Waltham, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Planned Parenthood Federation of America New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,500
Project Bread Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	20,000
Solomon Schechter Day School Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	7,500
Southern Poverty Law Center Montgomery, AL	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	50,000
Truro Conservation Trust North Truro, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	3,000
Truro Police Association Truro, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	250
Trust for Public Land San Francisco, CA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	10,000
Tugboat Jupiter Philadelphia, PA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Tugboat Pegasus New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
U.S. Fund for Unicef New York, NY	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
WBUR Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,000
WGBH Boston, MA	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	2,000
Weir Farm Art Center Wilton, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	500
Wilton Volunteer Ambulance Corps Wilton, CT	NONE 501 (C) (3)	GENERAL CHARITABLE PURPOSE	1,000
Total Contributions			\$ 711,800

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No 1545-0092

2009

Name of estate or trust

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS

Employer identification number

20-5112548

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	-125,135.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	2,662.
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	-122,473.

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

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

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-761,311.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	-796.
9 Capital gain distributions	9	2,096.
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	-760,011.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13		-122,473.
14	Net long-term gain or (loss):			
a	Total for year	14a		-760,011.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a ▶	15		-882,484.

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

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

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

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the worksheet on page 8 of the instructions if: • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	

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

Schedule D (Form 1041) 2009

Department of the Treasury
Internal Revenue Service

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

2009

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS

20-5112548

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

1b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b	-125,135.
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For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D-1 (Form 1041) 2009

Employer identification number

[illegible]

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b	-761,311.
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DIBNER CHAR TR MA GOV/CORP 07551 (AD DI)(GS)
From 01-Jan-2009 To 31-Dec-2010
Separate Account Strategy : GS: Government/Corporate Fixed Income

Base Currency :USD and Custodian :Goldman Sachs & Company

Realized Gains/Losses

<u>Description</u>	<u>Trade Date</u>	<u>Date Sold</u>	<u>Qty</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain/Loss</u>	<u>Gain Type</u>
CITIGROUP INC. 5.625% 08/27/2012 USD	6-Sep-06	9-Feb-09	310,000	267,251.00	314,752.30	(47,501.30)	Long-Term
FHLB 5.250000% 06/18/2014 JD	11-Sep-06	3-Apr-09	340,000	380,908.80	344,515.64	36,393.16	Long-Term
FHLMC 5.5% 07/18/2016 JJ	31-Aug-06	3-Apr-09	330,000	373,857.00	341,361.90	32,495.10	Long-Term
FNMA 5.000000% 04/15/2015 AO	12-Sep-06	3-Apr-09	350,000	389,480.00	349,114.50	40,365.50	Long-Term
JPMORGAN CHASE & CO. 5.75% 01/02/2013 USD	6-Sep-06	9-Jun-09	310,000	313,456.50	315,459.10	(2,002.60)	Long-Term
Long Term Totals				1,724,953.30	1,665,203.44	59,749.86	Long-Term
OKB 4.5% 03/09/2015 MS SR LIEN	10-Dec-08	20-Feb-09	300,000	311,907.00	320,700.00	(8,793.00)	Short-Term

DIBNER CHAR TR MA 92239 (ND)
From 01-Jan-2009 To 31-Dec-2010

Base Currency USD and Custodian Goldman Sachs & Company

Realized Gains/Losses

Description	Trade Date	Date Sold	Qty	Proceeds	Cost	Gain/Loss	Gain Type
EKSPORTFINANS ASA LINKED TO S&P 500 0% COUPON DUE 10/29/2009 STRUCTURED NOTE							
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	24-Jul-08	18-Feb-09	500	475,100 00	499,488 40	(24,388 40)	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	29-Feb-08	18-Feb-09	597 033	3,146 36	4,290 73	(1,134 37)	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	17-Apr-08	18-Feb-09	27,472 53	144,780 22	200,000 00	(55,219 78)	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Mar-08	18-Feb-09	604 297	3,184 64	4,308 64	(1,124 00)	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	12-May-08	18-Feb-09	13,440 86	70,833 33	100,000 00	(29,166 67)	Short-Term
SPDR S&P HOMEBUILDERS ETF ETF	30-Sep-08	18-Feb-09	6,600	67,495 83	126,872 46	(59,376 63)	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	15-May-09	23-Jun-09	172 061	1,023 69	981 07	32 62	Short-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	17-Apr-09	23-Jun-09	51,188 30	304,549 98	280,000 00	24,549 98	Short-Term
OIL SERVICE HOLDERS TRUST CMN	30-Jun-09	23-Jul-09	300	31,577 20	29,415 12	2,162 08	Short-Term
TECHNOLOGY SELECT INDEX 'SPDR'	15-May-09	23-Jul-09	1,300	25,378 98	22,255 35	3,123 63	Short-Term
OIL SERVICE HOLDERS TRUST CMN	7-Jul-09	3-Aug-09	800	85,543 91	71,989 91	13,544 00	Short-Term
OIL SERVICE HOLDERS TRUST CMN	30-Jun-09	3-Aug-09	1,200	128,315 87	117,660 47	10,655 40	Short-Term
Short-term totals				1,340,930.01	1,457,272.15	(116,342.14)	
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	28-Feb-07	18-Feb-09	492 861	2,597 38	4,051 32	(1,453 94)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	29-Dec-06	18-Feb-09	829 289	4,370 35	6,725 53	(2,355 18)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Jan-07	18-Feb-09	527 228	2,778 49	4,296 91	(1,518 42)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	30-Mar-07	18-Feb-09	497 52	2,621 93	4,074 69	(1,452 76)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	30-Apr-07	18-Feb-09	496 168	2,614 80	4,088 35	(1,483 54)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-May-07	18-Feb-09	497 835	2,623 59	4,122 07	(1,498 48)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	29-Jun-07	18-Feb-09	513 087	2,703 97	4,145 74	(1,441 77)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Aug-07	18-Feb-09	551 422	2,905 99	4,284 55	(1,378 56)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Oct-07	18-Feb-09	547 015	2,882 77	4,337 83	(1,455 06)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Jul-07	18-Feb-09	552 245	2,910 33	4,257 81	(1,347 48)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	28-Sep-07	18-Feb-09	543 676	2,865 17	4,311 35	(1,446 18)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	30-Nov-07	18-Feb-09	568 281	2,984 84	4,364 40	(1,369 56)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Dec-07	18-Feb-09	884 743	4,662 60	6,741 74	(2,079 14)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Jan-08	18-Feb-09	605 891	3,193 05	4,435 12	(1,242 07)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	18-Aug-06	18-Feb-09	82,070 71	432,512 62	650,000 00	(217,487 38)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Aug-06	18-Feb-09	147 224	775 87	1,167 49	(391 62)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	29-Sep-06	18-Feb-09	510 64	2,691 07	4,089 80	(1,378 73)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Oct-06	18-Feb-09	511 389	2,695 02	4,111 57	(1,416 55)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	30-Nov-06	18-Feb-09	514 852	2,713 27	4,170 30	(1,457 03)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	18-Jan-08	18-Feb-09	250	127,132 50	249,275 00	(122,142 50)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Jan-08	18-Feb-09	500	306,635 00	500,000 00	(193,365 00)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	10-Jan-08	18-Feb-09	500	306,980 00	500,000 00	(193,020 00)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	31-Jul-07	18-Feb-09	4	41 50	242 10	(200 60)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	22-Mar-07	18-Feb-09	5	62 25	315 19	(252 94)	Long-Term
GOLDMAN SACHS HIGH YIELD A MUTUAL FUND CLASS A	16-Aug-07	18-Feb-09	6	51 87	302 67	(250 80)	Long-Term
Long-term totals				1,225,078.48	1,978,205.15	(753,126.66)	

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS
EIN 20-5112548
YEAR ENDED DECEMBER 31, 2009

ATTACHMENT TO FORM 990-PF, PAGE 3, PART V - QUALIFICATION UNDER SECTION 4940(E) FOR REDUCED TAX ON NET INVESTMENT INCOME

(A) BASE PERIOD YEAR	(B) ADJUSTED QUALIFYING DISTRIBUTIONS	(C) NET VALUE OF NON-CHARITABLE USE ASSETS	(D) DISTRIBUTION RATIO
<u>2008</u>			
CARRYOVER AMOUNT	763,960	16,624,565	
TRANSFeree ALLOCATION	342,096	5,160,177	
TOTAL TO TAX RETURN	1,106,056	21,784,742	0.050772
<u>2007</u>			
CARRYOVER AMOUNT	858,583	19,114,668	
TRANSFeree ALLOCATION	346,722	5,784,023	
TOTAL TO TAX RETURN	1,205,305	24,898,691	0.048408
<u>2006</u>			
CARRYOVER AMOUNT	1,661,835	17,916,530	
TRANSFeree ALLOCATION	515,023	5,554,927	
TOTAL TO TAX RETURN	2,176,858	23,471,457	0.092745
<u>2005</u>			
CARRYOVER AMOUNT	1,143,731	17,500,175	
TRANSFeree ALLOCATION	353,782	5,413,197	
TOTAL TO TAX RETURN	1,497,513	22,913,372	0.065355
<u>2004</u>			
CARRYOVER AMOUNT	1,074,775	17,174,345	
TRANSFeree ALLOCATION	332,452	5,312,411	
TOTAL TO TAX RETURN	1,407,227	22,486,756	0.062580

During the year, The Frances K Dibner Fund (EIN 20-5136029) transferred substantially all of its assets to three successor foundations, including The Dibner Charitable Trust of Massachusetts in accordance with IRC Section 507(b)(2), carryover attributes have been allocated to the successor foundations using the ratio of fair market value of assets transferred over total fair market value of assets held immediately before the transfer. In the above schedule, the Carryover Amounts are attributable to The Dibner Charitable Trust of Massachusetts and the Transferee Allocations are amounts transferred from The Frances K Dibner Fund.

THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS
 EIN 20-5112548
 YEAR ENDED DECEMBER 31, 2009

ATTACHMENT TO FORM 990-PF, PAGE 9, PART XIII - UNDISTRIBUTED INCOME

LINE 3 - EXCESS DISTRIBUTIONS CARRYOVER TO 2009:

DESCRIPTION	AMOUNT
From 2004	
CARRYOVER AMOUNT	6,933
TRANSFEREE ALLOCATION	-
TOTAL TO TAX RETURN	6,933
From 2005	
CARRYOVER AMOUNT	40,237
TRANSFEREE ALLOCATION	40,172
TOTAL TO TAX RETURN	80,409
From 2006	
CARRYOVER AMOUNT	1,090,577
TRANSFEREE ALLOCATION	337,340
TOTAL TO TAX RETURN	1,427,917
From 2007	
CARRYOVER AMOUNT	48,559
TRANSFEREE ALLOCATION	15,020
TOTAL TO TAX RETURN	63,579
From 2008	
CARRYOVER AMOUNT	-
TRANSFEREE ALLOCATION	87,089
TOTAL TO TAX RETURN	87,089

During the year, The Frances K Dibner Fund (EIN 20-5136029) transferred substantially all of its assets to three successor foundations, including The Dibner Charitable Trust of Massachusetts. In accordance with IRC Section 507(b)(2), carryover attributes have been allocated to the successor foundations using the ratio of fair market value of assets transferred over total fair market value of assets held immediately before the transfer. In the above schedule, the Carryover Amounts are attributable to The Dibner Charitable Trust of Massachusetts and the Transferee. Allocations are amounts transferred from The Frances K Dibner Fund.

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

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated 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 and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS	20-5112548
	Number, street, and room or suite no. If a P.O. box, see instructions. 151 LAUREL ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHESTNUT HILL, MA 02467	

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 (sec 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 ▶ THE AYCO CO, AMY SEAGROATT

Telephone No ▶ 518 886-4220FAX No. ▶ 917 977-3928

- 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 08/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

▶ ☒ calendar year 2009 or▶ ☐ tax year beginning , , and ending , .

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	7,500.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	9,000.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	2,000.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Form **8868** (Rev 4-2009)

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

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

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

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

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS	Employer identification number 20-5112548
	Number, street, and room or suite no. If a P.O. box, see instructions. 151 LAUREL ROAD	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHESTNUT HILL, MA 02467	

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 (sec. 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 the care of **THE AYCO CO, AMY SEAGROATT**

Telephone No. **518 886-4220** FAX No. **917 977-3928**

• 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 **_____**, and ending **_____**

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

7 State in detail why you need the extension

THIRD PARTY INFORMATION NECESSARY TO COMPLETE RETURN IS OUTSTANDING.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$ 7,500.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$ 11,000.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$ 0.

Signature and Verification

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

Signature **_____** Title **CPA** Date **8/12/10**
THE AYCO COMPANY, LP
PO BOX 15014
ALBANY, NY 12212-5014

Form **8868** (Rev. 4-2009)