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 , and ending

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

Use the IRS label Otherwise, print or type See Specific Instructions

Name of foundation
The Finkelstein Foundation, Inc.
c/o Michael Finkelstein

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
373 Stamford Avenue

City or town, state, and ZIP code
Stamford, CT 06902

A Employer identification number
22-3477816

B Telephone number
(203)973-0602

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)* ▶$ 2,451,841.

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))	(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			N/A	
	2	Check ▶ ☒ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	4,750.	4,750.		Statement 1
	4	Dividends and interest from securities	17,516.	17,516.		Statement 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	<501,388.>			
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)		0.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss)				
	11	Other income	60,038.	60,038.		Statement 3
	12	**Total** Add lines 1 through 11	<419,084.>	82,304.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0.	0.		0.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees Stmt 4	377.	377.		0.
	b	Accounting fees Stmt 5	5,000.	5,000.		0.
	c	Other professional fees Stmt 6	84,950.	84,950.		0.
	17	Interest				
	18	Taxes				
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses Stmt 7	67,467.	67,467.		0.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	157,794.	157,794.		0.
	25	Contributions, gifts, grants paid	82,661.			82,661.
	26	**Total expenses and disbursements** Add lines 24 and 25	240,455.	157,794.		82,661.
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	<659,539.>			
	b	**Net investment income** (if negative, enter -0-)		0.		
	c	**Adjusted net income** (if negative, enter -0-)			N/A	

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	Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	41,198.	102,166.	102,166.
	2 Savings and temporary cash investments	4,491.		
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock Stmt 8	32,667.	37,065.	41,769.
	c Investments - corporate bonds			
	11 Investments - land buildings and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other Stmt 9	2,881,091.	1,738,725.	2,307,031.
	14 Land, buildings, and equipment basis ▶ 32,546.			
	Less accumulated depreciation Stmt 10 ▶ 31,671.	875.	875.	875.
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	2,960,322.	1,878,831.	2,451,841.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ Unrealized Loss)	421,952.	0.	
	23 **Total liabilities** (add lines 17 through 22)	421,952.	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	0.	0.	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	2,538,370.	1,878,831.	
	30 **Total net assets or fund balances**	2,538,370.	1,878,831.	
	31 **Total liabilities and net assets/fund balances**	2,960,322.	1,878,831.	

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	2,538,370.
2 Enter amount from Part I, line 27a	2	<659,539.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,878,831.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,878,831.

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	Entrust diversified		Various	Various
b	Entrust waters		Various	Various
c	Miscellaneous		Various	Various
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			7,364.	<7,364.>
b			392,152.	<392,152.>
c			101,872.	<101,872.>
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				<7,364.>
b				<392,152.>
c				<101,872.>
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 <501,388.>

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter -0- in Part I, line 8 } 3 N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	330,744.	190,826.	1.733223
2007	390,466.	366,262.	1.066084
2006	250,370.	3,306,129.	.075729
2005	71,750.	3,260,952.	.022003
2004	203,897.	2,886,296.	.070643

2	Total of line 1, column (d)	2	2.967682
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	.593536
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	188,794.
5	Multiply line 4 by line 3	5	112,056.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7	Add lines 5 and 6	7	112,056.
8	Enter qualifying distributions from Part XII, line 4	8	82,661.

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

The Finkelstein Foundation, Inc.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		1	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	0.
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	0.
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	0.
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	0.
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** ▶	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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see 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*	1b		X
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
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*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	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*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NY			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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Part VII-A **Statements Regarding Activities** *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ Foundation Telephone no ▶ (203) 973-0602

Located at ▶ 373 Stamford Ave., Stamford, CT ZIP+4 ▶ 06902

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 N/A

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. **Yes** **No**

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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)? N/A | 1b | |

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009? | 1c | | X

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))

a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No

If "Yes," list the years ▶ ________, ________, ________, ________

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions) N/A | 2b | |

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here

▶ ________, ________, ________, ________

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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)* N/A | 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

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? N/A | 5b | |

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X (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? N/A | 7b | |

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

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

(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
Michael Finkelstein 373 Stamford Avenue Stamford, CT 06902	President 0.00	0.	0.	0.
Sue-Ann Friedman 373 Stamford Avenue Stamford, CT 06902	Vice President 0.00	0.	0.	0.
Alix Finkelstein 234 Clinton Street Brooklyn, NY 11202	Secretary 0.00	0.	0.	0.
David Finkelstein 373 Stamford Avenue Stamford, CT 06902	Treasurer 0.00	0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

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

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

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

Total number of others receiving over $50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ▶	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes				
a	Average monthly fair market value of securities			1a	35,619.
b	Average of monthly cash balances			1b	156,050.
c	Fair market value of all other assets			1c	
d	**Total** (add lines 1a, b, and c)			1d	191,669.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.		
2	Acquisition indebtedness applicable to line 1 assets			2	0.
3	Subtract line 2 from line 1d			3	191,669.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)			4	2,875.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	188,794.
6	**Minimum investment return** Enter 5% of line 5			6	9,440.

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

1	Minimum investment return from Part X, line 6			1	9,440.
2a	Tax on investment income for 2009 from Part VI, line 5	2a			
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	0.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	9,440.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	9,440.
6	Deduction from distributable amount (see instructions)			6	0.
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	9,440.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	82,661.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	82,661.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	82,661.

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

Part XIII **Undistributed Income** (see instructions)

		(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7					9,440.
2 Undistributed income, if any, as of the end of 2009					
a Enter amount for 2008 only				0.	
b Total for prior years ______ , ______ , ______			0.		
3 Excess distributions carryover, if any, to 2009					
a From 2004					
b From 2005					
c From 2006	53,763.				
d From 2007	383,176.				
e From 2008	321,203.				
f **Total** of lines 3a through e		758,142.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 82,661.					
a Applied to 2008, but not more than line 2a				0.	
b Applied to undistributed income of prior years (Election required - see instructions)			0.		
c Treated as distributions out of corpus (Election required - see instructions)		0.			
d Applied to 2009 distributable amount					9,440.
e Remaining amount distributed out of corpus		73,221.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))		0.			0.
6 **Enter the net total of each column as indicated below**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		831,363.			
b Prior years' undistributed income Subtract line 4b from line 2b			0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0.		
d Subtract line 6c from line 6b Taxable amount - see instructions			0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr				0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010					0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)		0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7		0.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		831,363.			
10 Analysis of line 9					
a Excess from 2005					
b Excess from 2006	53,763.				
c Excess from 2007	383,176.				
d Excess from 2008	321,203.				
e Excess from 2009	73,221.				

Form **990-PF** (2009)

923581
02-02-10

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

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

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

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

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see the instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

Michael Finkelstein

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

None

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

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

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)

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

Recipient 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*				
See Statement 11				
Total			▶ 3a	82,661.
b *Approved for future payment*				
None				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) 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			14	4,750.	
4 Dividends and interest from securities			14	17,516.	
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	900001	60,038.			
8 Gain or (loss) from sales of assets other than inventory	900001	<501,388.>			
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)		<441,350.>		22,266.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 <419,084.>

(See worksheet in line 13 instructions to verify calculations)

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

Line No ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)
	N/A

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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

b If "Yes," complete the following schedule

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

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

Signature of officer or trustee

Date 11/5/10

Title President

Paid Preparer's Use Only

Preparer's signature

Date 11/05/10

Check if self-employed ▶ ☐

Preparer's identifying number

Firm's name (or yours if self-employed), address, and ZIP code ▶ WALTER C. KING ASSOCIATES, P.C.
991 POST ROAD EAST
WESTPORT, CT 06880

EIN ▶

Phone no (203)227-1414

Form 990-PF (2009)

923622
02-02-10

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 1

Source	Amount
EnTrust Capital Diversified Fund Ltd.	22.
EnTrust Capital Waters Fund Ltd.	4,143.
Savings	585.
Total to Form 990-PF, Part I, line 3, Column A	4,750.

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
EnTrust Capital Waters Fund Ltd.	17,516.	0.	17,516.
Total to Fm 990-PF, Part I, ln 4	17,516.	0.	17,516.

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Appreciation on deferred fees	60,038.	60,038.	
Total to Form 990-PF, Part I, line 11	60,038.	60,038.	

Form 990-PF Legal Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal Fees	377.	377.		0.
To Fm 990-PF, Pg 1, ln 16a	377.	377.		0.

Form 990-PF Accounting Fees Statement 5

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting Fees	5,000.	5,000.		0.
To Form 990-PF, Pg 1, ln 16b	5,000.	5,000.		0.

Form 990-PF Other Professional Fees Statement 6

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Management Fees - Incentive	168.	168.		0.
Appreciation on deferred fees	84,782.	84,782.		0.
To Form 990-PF, Pg 1, ln 16c	84,950.	84,950.		0.

Form 990-PF Other Expenses Statement 7

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Management fees - funds	31,296.	31,296.		0.
Management fees -partnership	36,171.	36,171.		0.
To Form 990-PF, Pg 1, ln 23	67,467.	67,467.		0.

Form 990-PF Corporate Stock Statement 8

Description	Book Value	Fair Market Value
Pershing	37,065.	41,769.
Total to Form 990-PF, Part II, line 10b	37,065.	41,769.

Form 990-PF Other Investments Statement 9

Description	Valuation Method	Book Value	Fair Market Value
Entrust Capital Diversified	COST	930,399.	829,318.
Entrust Capital Waters	COST	808,326.	1,477,713.
Total to Form 990-PF, Part II, line 13		1,738,725.	2,307,031.

Form 990-PF Depreciation of Assets Not Held for Investment Statement 10

Description	Cost or Other Basis	Accumulated Depreciation	Book Value
Furniture & Fixtures	32,546.	31,671.	875.
Total To Fm 990-PF, Part II, ln 14	32,546.	31,671.	875.

Form 990-PF

Grants and Contributions Paid During the Year

Statement 11

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
Juvenile Diabetes Foundation 26 Broadway New York, NY 10004	None Unrestricted Contribution		500.
Hadassah 50 West 58th Street New York, NY 10019	None Unrestricted Contribution		500.
New York City Center 130 West 56th Street New York, NY 10019	None Unrestricted Contribution		5,000.
Voices in Motion	None Unrestricted Contribution		100.
Jacobs Pillows 358 George Carter Road Becket, MA 01223	None Unrestricted Contribution		2,500.
Hole in the Wall Foundation Long Wharf Drive New Haven, CT 06501	None Unrestricted Contribution		17,000.
PINK	None Unrestricted Contribution		300.
First Tee of Connecticut 525 Brook Street Rocky Hill , CT 06067	None Unrestricted Contribution		500.

Play for Pink	None Unrestricted Contribution	200.
Roundabout Theater Company 227 West 42nd Street New York, NY 10036	None Unrestricted Contribution	500.
Temple Shalom 8401 Grubb Road Chevy Chase, MD 20815	None Unrestricted Contribution	2,996.
American Jewish Federation PO Box 157 New York, NY 10268	None Unrestricted Contribution	50,000.
Breast Cancer Research Foundation 60 East 56th Street New York, NY 10022	None Unrestricted Contribution	100.
Avon Breast Center 600 North Wolfe Street Baltimore, MD 21287	None Unrestricted Contribution	500.
Anti Defamation League New York, NY 10158	None Unrestricted Contribution	1,500.
NYS LAW	None unrestricted Contribution	465.
Total to Form 990-PF, Part XV, line 3a		82,661.

2009 DEPRECIATION AND AMORTIZATION REPORT

Form 990-PF Page 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	Furniture & Fixtures	Varies		.000	16	32,546.			32,546.	31,671.		0.
	* Total 990-PF Pg 1 Depr					32,546.		0.	32,546.	31,671.	0.	0.

928102
06-24-09

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

REALIZED GAINS AND LOSSES

THE FINKELSTEIN FOUNDATION INC

ENTRUST CAPITAL MANAGED ACCT

N7C002151

From 01-01-09 Through 12-31-09

						Gain Or Loss	
Open Date	**Close Date**	**Quantity**	**Security**	**Cost Basis**	**Proceeds**	**Short Term**	**Long Term**
09-11-08	01-08-09	5 00	Methanex Corp	118 00	51 82	-66 18	
09-08-05	01-08-09	10 00	Methanex Corp	150 04	103 64		-46 40
10-16-08	01-09-09	9 00	Sherwin Williams Co	477 68	543 01	65 33	
06-19-08	01-14-09	4 00	WellPoint Inc	196 19	149 91	-46 28	
09-25-08	01-27-09	10 00	Walter Energy Inc	570 61	192 46	-378 15	
07-25-07	01-28-09	31 00	Skechers USA Inc Cl A	699 05	331 78		-367 27
10-08-08	01-29-09	5 00	Rockwell Collins Inc	208 92	192 63	-16 29	
06-04-08	02-09-09	5 00	Diageo PLC Sp ADR	385 72	277 02	-108 70	
12-16-08	02-09-09	5 00	Goldman Sachs Group Inc	371 77	475 37	103 60	
06-19-08	02-09-09	2 00	WellPoint Inc	98 09	90 62	-7 47	
04-21-08	02-09-09	3 00	WellPoint Inc	146 75	135 93	-10 82	
10-03-08	02-12-09	15 00	Agilent Technologies Inc	435 45	272 73	-162 72	
07-23-08	02-18-09	25 00	Weatherford International Ltd	922 61	233 65	-688 96	
07-15-08	02-26-09	5 00	Eaton Corp	364 28	189 83	-174 45	
11-02-07	03-02-09	17 00	Fomento Economico Mexicano SAB Sp ADR Units	576 12	355 30		-220 82
12-14-06	03-17-09	35 00	Canadian Tire Ltd Cl A	2,202 55	1,249 45		-953 10
09-05-08	03-17-09	29 00	Nalco Holding Company	640 59	358 85	-281 74	
12-14-06	03-18-09	5 00	Canadian Tire Ltd Cl A	314 65	181 07		-133 58
02-01-07	03-18-09	13 00	Canadian Tire Ltd Cl A	761 24	470 77		-290 47
09-04-08	04-02-09	23 00	Crown Holdings Inc	561 49	523 35	-38 14	
04-21-08	04-02-09	5 00	WellPoint Inc	244 58	198 75	-45 83	
11-06-03	04-02-09	1 00	WellPoint Inc	34 01	39 75		5 74
02-07-08	04-03-09	16 00	Cisco Systems Inc	347 22	292 71		-54 51
07-15-08	04-08-09	8 00	Eaton Corp	582 84	317 63	-265 21	
09-18-08	04-08-09	3 00	Eaton Corp	197 16	119 11	-78 05	
10-03-08	04-15-09	10 00	Agilent Technologies Inc	290 30	161 34	-128 96	
10-24-08	04-15-09	15 00	Agilent Technologies Inc	304 23	242 02	-62 21	
02-27-09	04-22-09	6 00	Nike Inc Cl B	249 95	331 30	81 35	
01-27-09	04-28-09	30 00	CommScope Inc	447 11	592 67	145 56	
11-06-03	05-13-09	8 00	WellPoint Inc	272 10	370 54		98 44
02-09-09	05-28-09	42 00	International Game Technology	469 94	674 37	204 43	
10-08-08	06-02-09	5 00	Coach Inc	100 20	139 35	39 15	
05-17-07	06-02-09	20 00	Dominos Pizza Inc	393 90	185 71		-208 19
07-08-08	06-02-09	11 00	Holly Corp	351 86	263 58	-88 28	
10-08-08	06-02-09	8 00	Rockwell Collins Inc	334 27	359 30	25 03	
01-08-09	07-22-09	17 00	Kraft Foods Inc Cl A	474 28	473 39	-0 89	
10-08-08	07-27-09	20 00	Coach Inc	400 82	558 06	157 24	
02-27-09	08-04-09	6 00	Nike Inc Cl B	249 95	337 81	87 86	
11-09-05	08-27-09	50 00	Limited Brands Inc	1,071 05	750 40		-320 65
01-01-50	10-01-09	18 00	Citigroup Inc	388 93	83 71		-305 22
10-02-08	10-01-09	25 00	General Electric Co	560 66	404 61	-156 05	
05-17-07	10-08-09	25 00	Dominos Pizza Inc	492 37	213 64		-278 73
07-22-09	10-08-09	3 00	Dominos Pizza Inc	23 16	25 64	2 48	
07-25-07	10-09-09	4 00	CKE Restaurants Inc	72 92	42 20		-30 72
07-25-07	10-12-09	3 00	CKE Restaurants Inc	54 69	31 78		-22 91
10-08-08	10-15-09	2 00	Rockwell Collins Inc	83 57	104 03		20 46
04-28-09	10-15-09	8 00	Rockwell Collins Inc	298 30	416 13	117 83	
02-27-09	10-15-09	2 00	Rockwell Collins Inc	63 36	104 03	40 67	
11-19-08	10-15-09	4 00	Rockwell Collins Inc	125 54	208 07	82 53	
09-05-08	10-16-09	13 00	Nalco Holding Company	287 16	288 03		0 87

REALIZED GAINS AND LOSSES

THE FINKELSTEIN FOUNDATION INC
ENTRUST CAPITAL MANAGED ACCT
N7C002151
From 01-01-09 Through 12-31-09

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
09-19-08	10-16-09	12 00	Nalco Holding Company	260 55	265 87		5 32
10-08-08	10-16-09	10 00	Nalco Holding Company	143 73	221 56		77 82
10-08-08	10-19-09	10 00	Nalco Holding Company	143 73	221 37		77 63
07-03-08	11-03-09	2 00	Transocean Ltd Reg	288 09	165 73		-122 36
11-14-08	11-17-09	6 00	WellPoint Inc	217 64	313 22		95 58
11-06-03	11-17-09	1 00	WellPoint Inc	34 01	52 20		18 19
08-08-07	12-03-09	79 00	Nestle SA CHF	3,066 88	3,913 59		846 71
02-26-08	12-07-09	50 00	Service Corp Intl	562 91	397 89		-165 02
06-04-08	12-14-09	6 00	Diageo PLC Sp ADR	462 87	409 17		-53 70
10-24-08	12-18-09	9 00	Oracle Corp	143 87	219 18		75 31
06-04-08	12-30-09	2 00	Diageo PLC Sp ADR	154 29	138 31		-15 98
10-15-08	12-30-09	1 00	Diageo PLC Sp ADR	60 99	69 16		8 17
10-24-08	12-30-09	8 00	Oracle Corp	127 88	198 84		70 96
02-26-08	12-30-09	28 00	Service Corp Intl	315 23	229 78		-85 45
TOTAL GAINS						1,153 07	1,401 20
TOTAL LOSSES						-2,805 39	-3,675 09
				25,450.93	**21,524.72**	**-1,652.32**	**-2,273.89**
TOTAL REALIZED GAIN/LOSS		-3,926 21					

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

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

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

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

Type or print

File by the extended due date for filing the return See instructions

Name of Exempt Organization
The Finkelstein Foundation, Inc.
c/o Michael Finkelstein

Employer identification number
22-3477816

Number, street, and room or suite no. If a P O. box, see instructions.
373 Stamford Avenue

For IRS use only

City, town or post office, state, and ZIP code For a foreign address, see instructions.
Stamford, CT 06902

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

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

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

- The books are in the care of ▶ Foundation 373 Stamford Ave. - Stamford, CT 06902

Telephone No. ▶ (203) 973-0602 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ ☐ If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until November 15, 2010.

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

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

7 State in detail why you need the extension
Need additional time. Have not received required information

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

Signature and Verification

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

Signature ▶ Title ▶ Date ▶

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

923832
05-26-09