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Form **990-PF**

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

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning , 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 MICHAEL S. RUDYAK MEMORIAL FUND		A Employer identification number 26-3294531
	Number and street (or P O box number if mail is not delivered to street address) 70 PARK ST	Room/suite 22	B Telephone number (see page 10 of the instructions) 617-784-3478
	City or town, state, and ZIP code BROOKLINE MA 02446		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 30,515		J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)	100,000			
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	2,677	1,197	2,677	
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
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			0	
9 Income modifications				
10a Gross sales less returns & allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	102,677	1,197	2,677	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)				
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	35		35	
22 Printing and publications				
23 Other expenses (att. sch)	925	175	750	
24 Total operating and administrative expenses. Add lines 13 through 23	960	175	785	0
25 Contributions, gifts, grants paid	292,353			292,353
26 Total expenses and disbursements. Add lines 24 and 25	293,313	175	785	292,353
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-190,636			
b Net investment income (if negative, enter -0-)		1,022		
c Adjusted net income (if negative, enter -0-)			1,892	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Form 990-PF (2009)

4614

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash—non-interest-bearing					
	2 Savings and temporary cash investments	91,151	30,515	30,515		
	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 (att schedule) ▶ Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U S and state government obligations (attach schedule) STMT 2	130,000				
	b Investments—corporate stock (attach schedule)					
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶					
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	221,151	30,515	30,515			
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)	0	0			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted	221,151	30,515			
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.					
	27 Capital stock, trust principal, or current funds					
	28 Paid-in or capital surplus, or land, bldg, and equipment fund					
	29 Retained earnings, accumulated income, endowment, or other funds					
	30 Total net assets or fund balances (see page 17 of the instructions)	221,151	30,515			
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	221,151	30,515				

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	221,151
2 Enter amount from Part I, line 27a	2	-190,636
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	30,515
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	30,515

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 N/A				
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	
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.

(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	58		
2007			
2006			
2005			
2004			
2 Total of line 1, column (d)			2
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
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 197
5 Multiply line 4 by line 3			5
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 10
7 Add lines 5 and 6			7 10
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.			8 292,353

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 letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	10
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	0
3	Add lines 1 and 2	3	10
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	10
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <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
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? 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
c 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. <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
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
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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) <input type="checkbox"/> MA		
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	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	

N/A

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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 page 20 of the instructions)	SEE STATEMENT 4	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 ► **NONE**

14 The books are in care of ► **RADA RUDYAK** Telephone no ► **617-784-3478**
70 PARK STREET, SUITE 2
 Located at ► **BROOKLINE, MA** ZIP+4 ► **02446-6345**

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 ☐

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <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)? Organizations relying on a current notice regarding disaster assistance check here N/A <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? N/A	1c	
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 ► 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions) 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 ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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) 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

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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?		N/A	5b	
Organizations relying on a current notice regarding disaster assistance check here		<input type="checkbox"/>		
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		
If "Yes," attach the statement required by Regulations section 53.4945-5(d)		<input type="checkbox"/> Yes <input type="checkbox"/> No		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b	X
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 (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
SEMEN RUDYAK 70 PARK STREET APT. # 22 BROOKLINE MA 02446	CO-TRUSTEE 1.00	0	0	0
RUFINA RUDYAK 70 PARK STREET APT. # 22 BROOKLINE MA 02446	CO-TRUSTEE 1.00	0	0	0
RADA RUDYAK 104 PLAINFIELD ST WABAN MA 02468	CO-TRUSTEE 3.00	0	0	0

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

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

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

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

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

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

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1 N/A**2****3****4****Part IX-B Summary of Program-Related Investments (see page 24 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 N/A**2**

All other program-related investments. See page 24 of the instructions

3

Total. Add lines 1 through 3



Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	200
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	200
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	200
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	3
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	197
6	Minimum investment return. Enter 5% of line 5	6	10

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	10
2a	Tax on investment income for 2009 from Part VI, line 5	2a	10
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	10
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	0

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a	292,353
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1b	
b	Program-related investments—total from Part IX-B		
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	292,353
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	10
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	292,343

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				0
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008	58			
f Total of lines 3a through e	58			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 292,353				
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				
e Remaining amount distributed out of corpus	292,353			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	292,411			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	292,411			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008	58			
e Excess from 2009	292,353			

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

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling					
b	Check box to indicate whether the foundation is a private operating foundation described in section	<input type="checkbox"/> 4942(j)(3) or	<input type="checkbox"/> 4942(j)(5)			
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
b	85% of line 2a	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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 page 28 of the instructions.)

1	Information Regarding Foundation Managers:
a	List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2))
	SEMEN RUDYAK ET. AL. \$100,000
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.
	N/A
2	Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
	Check here <input type="checkbox"/> if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.
a	The name, address, and telephone number of the person to whom applications should be addressed
	RADA RUDYAK 617-784-3478 70 PARK STREET, SUITE 22 BROOKLINE MA 02446-6345
b	The form in which applications should be submitted and information and materials they should include:
	LETTER FORMAT
c	Any submission deadlines:
	NO MANDATORY DEADLINE
d	Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.
	NONE

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 5				292,353
Total			▶ 3a	292,353
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	2,677	
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		2,677	0
13	Total. Add line 12, columns (b), (d), and (e)				13	2,677

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

[illegible]

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

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.		

[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?

b If "Yes" complete the following schedule

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

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>[Signature]</i>		Date <i>5.20.10</i>
	Title CO-TRUSTEE		
Paid Preparer's Use Only	Preparer's signature <i>[Signature]</i>		Date <i>05/10/10</i>
	Check if self-employed <input type="checkbox"/>		Preparer's identifying number (see Signature on page 30 of the instructions) P00512468
Firm's name (or yours if self-employed) address, and ZIP code W. A. LEONARD & CO., P.C. 1500 PROVIDENCE HIGHWAY, SUITE 34 NORWOOD, MA 02062			EIN 04-3220874 Phone no 781-762-2027

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

Employer identification number

THE MICHAEL S. RUDYAK MEMORIAL FUND

26-3294531

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box in the heading of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

THE MICHAEL S. RUDYAK MEMORIAL FUND

Employer identification number

26-3294531**Part I Contributors (see instructions)**

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SEMEN RUDYAK ET.AL. 70 PARK STREET SUITE 22 BROOKLINE MA 02446	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Federal Statements

Direct Public Support

<u>Contributor</u>	<u>Cash Contribution</u>	<u>Noncash Contribution</u>
SEMEN RUDYAK		
TOTAL	<u>0</u>	<u>0</u>

Federal Statements

Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

<u>Name of Manager</u>	<u>Amount</u>
SEMEN RUDYAK ET.AL.	\$ 100,000
TOTAL	\$ 100,000

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

<u>Description</u>
LETTER FORMAT

Form 990-PF, Part XV, Line 2c - Submission Deadlines

<u>Description</u>
NO MANDATORY DEADLINE

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

<u>Description</u>
NONE

Federal Statements

5/10/2010 12:10 PM

26-3294531

FYE: 12/31/2009

Statement 1 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
APPLICATION FEE	750		750	
BANK SERVICE CHARGES	75	75		
MISCELLANEOUS	100	100		
TOTAL	<u>925</u>	<u>175</u>	<u>750</u>	<u>0</u>

Federal Statements

Statement 2 - Form 990-PF, Part II, Line 10a - US and State Government Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
MUNICIPAL BONDS	\$ 130,000	\$	COST	\$
TOTAL	\$ 130,000	\$ 0		\$ 0

Federal Statements

26-3294531

FYE: 12/31/2009

5/10/2010 12:10 PM

Statement 3 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name

SEMEN RUDYAK

Address

70 PARK STREET, SUITE 22

City, State, Zip

BROOKLINE MA 02446-6345

THEMICHAEL THE MICHAEL S. RUDYAK MEMORIAL FUND
Federal Statements

5/10/2010 12:10 PM

26-3294531

FYE: 12/31/2009

Statement 4 - Form 990-PF, Part VII-A, Line 11a - Controlled Entity Information

Name / Address	EIN	Description	Amount
TRANSFERS TO CONTROLLED ENTITIES			\$
CHARITY FUND N.A. MIKHAIL RUDYAK 105064 YAKOVOAPOSTOLSKIY MOSCOW RS		CASH FOR CHARITABLE PURPOSES	171,000
TOTAL			\$ 171,000

Federal Statements

5/10/2010 12:10 PM

26-3294531

FYE: 12/31/2009

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name	Address	Relationship	Status	Purpose	Amount
ALLIANCE FOR LUPUS RESEAR	280 44TH STREET	NONE	N/A	DONATION	20
NEW YORK NY 10036					
ALZHEIMER'S ASSOCIATION	225 N MICHIGAN AVE	NONE	N/A	DONATION	15
CHICAGO IL 60601					
ALZHEIMER'S ASSOCIATION	311 ARSENAL STREET	NONE	N/A	DONATION	25
WATERTOWN MA 02472					
AM ENERGY SOCIETY	5270 SYCAMORE AVE	NONE	N/A	DONATION	18
BRONX NY 10471					
AMERICAN CR SOCIETY	1759 R STREET, NW	NONE	N/A	DONATION	10
WASHINGTON DC 20009					
AMERICAN FEDERATION OF PO	6350 HORIZON DRIVE	NONE	N/A	DONATION	15
TITUSVILLE FL 32780					
AMERICAN SOCIETY FOR YADV	500 FIFTH AVE, 42ND FL	NONE	N/A	DONATION	18
NEW YORK NY 10110					
AMERICAN SOCIETY FOR YADV	500 FIFTH AVE, 42ND FL	NONE	N/A	DONATION	36
NEW YORK NY 10110					
AUTISM SOCIETY OF AMERICA	4340 EAST WEST HWY	NONE	N/A	DONATION	22
BETHESDA MD 20814					
BOY'S TOWN	58 FLANAGAN RD	NONE	N/A	DONATION	19
PORTSMOUTH RI 02871					
BOY'S TOWN	58 FLANAGAN RD	NONE	N/A	DONATION	15
PORTSMOUTH RI 02871					
BRAILLE BOOB FOR BLIND	200 EAST WELLS STREET	NONE	N/A	DONATION	16
BALTIMORE MD 21230					
BRAILLE INSTITUTE	4555 EXECUTIVE DRIVE	NONE	N/A	DONATION	15
SAN DIEGO CA 92121					
CHILDREN CR RESEARCH	11 MICHIGAN AVE	NONE	N/A	DONATION	25
WASHINGTON DC 20010					
CHILDREN'S HOSPITAL BANK	300 LONGWOOD AVE	NONE	N/A	DONATION	50
BOSTON MA 02115					
CHILDREN'S HOSPITAL BOSTO	300 LONGWOOD AVE	NONE	N/A	DONATION	50
BOSTON MA 02115					
COLEL CHABAD	806 EASTERN PARKWAY	NONE	N/A	DONATION	25
BROOKLYN NY 11213					
CYSTIC FIBROSIS FOUNDATIO	220 NORT MAIN ST	NONE	N/A	DONATION	20
NATICK MA 01760					

Federal Statements

26-3294531

FYE: 12/31/2009

5/10/2010 12:10 PM

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
DANA-FARBER CANCER INSTIT	10 BROOKLINE PLACE WEST	NONE	N/A	DONATION	25
BROOKLINE MA 02445					
DANA-FARBER CANCER INSTIT	10 BROOKLINE PLACE WEST	NONE	N/A	DONATION	25
BROOKLINE MA 02445					
DANA-FARBER CANCER INSTIT	10 BROOKLINE PLACE WEST	NONE	N/A	DONATION	50
BROOKLINE MA 02445					
DISABLED AMERICAN VETS	1207 MASS AVE	NONE	N/A	DONATION	15
ARLINGTON MA 02476					
EASTER SEAL	233 SOUTH WICKER DRIVE	NONE	N/A	DONATION	15
CHICAGO IL 60606					
HOSPICE SUPPORT ALLIANCE	200 DEXTER AVE	NONE	N/A	DONATION	20
WATERTOWN MA 02472					
INTERNATIONAL FUND	10 BROOKLINE PLACE	NONE	N/A	DONATION	10
BROOKLINE MA 02445					
ISRAEL SPECIAL KIDS FUND	505 EIGHT AVE	NONE	N/A	DONATION	18
NEW YORK NY 10018					
JERUSALEM CENTER MIDDLE	50 EAST NORTH TEMPLE	NONE	N/A	DONATION	20
SALT LAKE CITY UT 84150					
JUDAIC RELIGIOUS COMMUNIT	6 KOSINKOGO STREET	NONE	N/A	DONATION	115,000
STAROKONSTANTINOV					
MARCH OF DIMES	1275 MAMARONECK AVE	NONE	N/A	DONATION	12
WHITE PLAIN NY 10605					
CHARITY FUND N.A. RUDYAK	105064 YAKOVOAPOSTOLSKIY	SISTER ORGANIZA	N/A	DONATION	171,000
MOSCOW					
MISCELLANEOUS	10 BROOKLINE PLACE	NONE	N/A	DONATION	266
BROOKLINE MA 02445					
MSPCA	350 SOUTH HUNTINGTON AVE	NONE	N/A	DONATION	10
JAMAICA PLAIN MA 02130					
MUSCULAR DYSTROPHY ASSOCI	172 TREMONT STREE	NONE	N/A	DONATION	15
BOSTON MA 02111					
NATIONAL FEDERATION	175 NORTH BEACON ST	NONE	N/A	DONATION	20
WATERTOWN MA 02472					
NATIONAL FOUNDATION OF BL	175 NORTH BEACON ST	NONE	N/A	DONATION	25
WATERTOWN MA 02472					
NATIONAL FOUNDATION OF BL	200 EAST WELLS STREET	NONE	N/A	DONATION	20
BALTIMORE MD 21230					

Federal Statements

26-3294531

FYE: 12/31/2009

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name		Address			Purpose	Amount
Address		Relationship		Status		
OMAHA HOME FOR BOYS OMAHA NE 68104		4343 NORTH 52ND ST NONE		N/A	DONATION	15
PARALYZED VETERAN OF AMER WASHINGTON DC 20006		801 EIGHTEEN STREET, NW NONE		N/A	DONATION	15
POLICE FAMILY SURVIVOR'S CHICAGO IL 60606		6350 HORIZON DRIVE NONE		N/A	DONATION	15
REV. PETER J KLINK RAPID CITY SD 57701		606 CATHEDRAL DRIVE NONE		N/A	DONATION	19
SAINT JUDE MEMPHIS TN 38105		262 DANNY THOMAS PLACE NONE		N/A	DONATION	15
SAINT JUDE MEMPHIS TN 38105		262 DANNY THOMAS PLACE NONE		N/A	DONATION	22
SMILE TRAIN NEW YORK NY 10010		41 MADISON AVE NONE		N/A	DONATION	25
THE ALS ASSOCIATION. CALABASAS HILL CA 91301		27001 AGOURA ROAD NONE		N/A	DONATION	35
THE CARROLL CENTER NEWTON MA 02458		770 CENTER STREET NONE		N/A	DONATION	10
THE CARROLL CENTER NEWTON MA 02458		770 CENTER STREET NONE		N/A	DONATION	20
THE HEBREW ACADEMY BROOKLINE MA 02446		9 PRESCOTT STREET NONE		N/A	DONATION	18
THE LEUKEMIA & LYMPHOMA WHITE PLAIN NY 10605		1131 MAMARONECK AVE NONE		N/A	DONATION	25
THE LEUKEMIA & LYMPHOMA WHITE PLAIN NY 10605		1311 MAMARONECK AVE NONE		N/A	DONATION	25
THE NATIONAL CHILDREN WASHINGTON DC 20010		11 MICHIGAN AVE NONE		N/A	DONATION	30
THE NATIONAL CHILDREN BOSTON MA 02115		MAIN STREET NONE		N/A	DONATION	30
UNITED CEREBRAL PALSY WATERTOWN MA 02472		124 WATERTOWN STREET NONE		N/A	DONATION	20
UNITED CEREBRAL PALSY WATERTOWN MA 02472		124 WATERTOWN STREET NONE		N/A	DONATION	20
WOUNDED WARRIOR PROJECT JACKSONVILLE FL 32256		7020 AC SKINNER PKWAY NONE		N/A	DONATION	15

THE MICHAEL S. RUDYAK MEMORIAL FUND
Federal Statements

5/10/2010 12:10 PM

26-3294531

FYE: 12/31/2009

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
ZERVAS PTO WABAN MA 02468	30 BEETHOVEN AVE NONE	N/A		DONATION	4,999
TOTAL					292,353

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
MORGAN STANLEY SMITH BARNEY	\$ 1,197		14	MA
TOTAL	<u>\$ 1,197</u>			

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
MORGAN STANLEY SMITH BARNEY	\$ 1,480		14	MA
TOTAL	<u>\$ 1,480</u>			

Client ID: THEMICHAEL

Name: THE MICHAEL S. RUDYAK MEMORIAL FUND

TIN: 26-3294531

DCN: --

5/10/2010 10:25:44 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 10:29:22 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 10:31:57 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 10:39:31 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 11:09:26 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 11:25:51 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 11:30:50 AM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 11:34:20 AM Electronic file created
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 12:01:36 PM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 12:08:48 PM Electronic file created
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 12:10:41 PM Electronic file deleted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/10/2010 12:21:51 PM Electronic file created
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/11/2010 8:55:49 AM Electronic file queued for transmission
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/11/2010 8:55:52 AM File transmitted
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 5/11/2010 4:50:53 PM Return rejected
 ELF filename=THEMICHAEL.990_RET.2009_0.US.XEF
 Ack issued by agency:05/11/2010

----- ERRORS -----

XML Error

The XML data has failed schema validation. . cvc-complex-type.2.4.a

Invalid content was found starting with element 'Description'. One of '{http

//www.irs.gov/efile"

EIN}' is expected. (rule X0000-005)

XML Error

/Return/ReturnData/TransfersToControlledEntities/ToControlledEntity/Description

The XML data has failed schema validation. cvc-complex-type.2.4.a. Invalid

content was found starting with element 'Description'. One of '{http

- The return was filed electronically but rejected
 - The tax of \$10.00 is already been paid.
 More time is taken to file paper return is needed.
 The trustee who sign the return is overpaid.

//www.irs.gov/efile"
EIN}' is expected. (rule X0000-005)