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

OMB No 1545-0052

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 , 2009, and endingG 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 Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation		A Employer identification number 27-1419925
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see the instructions) (412) 551-6699
	City or town Pittsburgh	State ZIP code PA 15217	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: ☒ 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, column (c), line 16)
\$ **100,000.**

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc. received (att sch)	100,000.			
	2 Ck <input type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	0.	0.	0.	
	4 Dividends and interest from securities	0.	0.	0.	
	5a Gross rents	0.	0.	0.	
	b Net rental income or (loss)	0.	0		
	6a Net gain/(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.	
OPERATING AND ADMINISTRATIVE EXPENSES	9 Income modifications			0.	
	10a Gross sales less returns and allowances	0.			
	b Less: Cost of goods sold	0.			
	11 Gross profit/(loss) (att sch) 0	0.		0.	
	12 Other income (attach schedule)				
	13 Total. Add lines 1 through 11	100,000.	0.	0.	
	14 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	15 Other employee salaries and wages	0.	0.	0.	0.
	16 Pension plans, employee benefits	0.	0.	0.	0.
	17 Legal fees (attach schedule)	0	0.	0.	0.
18 Accounting fees (attach sch)	0	0.	0.	0.	
19 Other prof fees (attach sch)	0	0.	0.	0.	
20 Interest	0.	0.	0.	0.	
21 Taxes (attach schedule) (see instr)					
22 Depreciation (attach sch) and depletion	0.	0.	0.		
23 Occupancy	0.	0.	0.	0.	
24 Travel, conferences, and meetings	0.	0.	0.	0.	
25 Printing and publications	0.	0.	0.	0.	
26 Other expenses (attach schedule)					
27 Amortization	0.	0.	0.	0.	
28 Total operating and administrative expenses. Add lines 13 through 23	0.	0.	0.	0.	
29 Contributions, gifts, grants paid	0.			0.	
30 Total expenses and disbursements. Add lines 24 and 25	0.	0.	0.	0.	
31 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	100,000.				
b Net investment income (if negative, enter -0-)		0.			
c Adjusted net income (if negative, enter -0-)			0.		

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
A S S E T S	1 Cash – non-interest-bearing	0.	100,000.	100,000.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis			
Less accumulated depreciation (attach schedule)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule)				
14 Land, buildings, and equipment basis				
Less accumulated depreciation (attach schedule)				
15 Other assets (describe)				
16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)	0.	100,000.	100,000.	
L I A B I L I T I E S	17 Accounts payable and accrued expenses	0.	0.	
	18 Grants payable	0.	0.	
	19 Deferred revenue	0.	0.	
	20 Loans from officers, directors, trustees, & other disqualified persons 0	0.	0.	
	21 Mortgages and other notes payable (attach schedule) 0	0.	0.	
	22 Other liabilities (describe 0)	0.	0.	
	23 Total liabilities (add lines 17 through 22)	0.	0.	
N E T A S S E T S O R F U N D B A L A N C E S	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds		100,000.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see the instructions)		100,000.	
	31 Total liabilities and net assets/fund balances (see the instructions)	0.	100,000.	

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 Enter amount from Part I, line 27a	2	100,000.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	100,000.
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	100,000.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a				
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			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

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

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

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

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

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

☐ Yes☐ No

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

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008			
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
5 Multiply line 4 by line 3	5
6 Enter 1% of net investment income (1% of Part I, line 27b)	6
7 Add lines 5 and 6	7
8 Enter qualifying distributions from Part XII, line 4	8

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instr.)		1	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	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 pmts and 2008 overpayment credited to 2009	6a	0.	
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 <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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file 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? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) <input type="checkbox"/>		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities Continued

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>Ronald A. & Linda Pasekoff</u> Telephone no <u>(412) 551-6699</u> Located at <u>1121 Wightman St</u> <u>Pittsburgh</u> <u>PA</u> ZIP + 4 <u>15217</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			

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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 'Yes,' did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

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

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

If 'Yes' to 6b, file Form 8870

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Ronald A. Pasekoff 1121 Wightman Street Pittsburgh PA 15217	Director 2.00	0.	0.	0.
Linda Pasekoff 1121 Wightman Street Pittsburgh PA 15217	Director 2.00	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				
0				
0				
0				
0				

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

None

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		None

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

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

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

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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	0.
b	Average of monthly cash balances	1b	8,333.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	8,333.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	8,333.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	125.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	8,208.
6	Minimum investment return. Enter 5% of line 5	6	410.

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	410.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	0.
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	410.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	410.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	410.

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

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				410.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e				
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 0.				
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				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				410.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2005	0.			
b Excess from 2006	0.			
c Excess from 2007	0.			
d Excess from 2008	0.			
e Excess from 2009	0.			

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

N/A

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

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

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

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 organization had \$5,000 or more in assets at any time during the year – see 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))

Ronald A. Pasekoff

Linda Pasekoff

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

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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

Linda Pasekoff

1121 Wightman Street

Pittsburgh

PA 15217

(412) 551-6699

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

See Attached Exhibit "A"

c Any submission deadlines?

None at this time, although the procedures are being refined.

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

See Attached Exhibit "A"

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

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

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 (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					
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)					
13	Total. Add line 12, columns (b), (d), and (e)					

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

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

[illegible]

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

Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation

Employer identification number

27-1419925

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 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)/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 their Form 990, or check the box on line H 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).

BAA 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

Employer identification number

Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation

27-1419925

Part I Contributors (see instructions)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Ronald A. and Linda Pasekoff 1121 Wightman Street Pittsburgh PA 15217	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

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

- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation		Employer identification number <div> <div>27</div> <div>1419925</div> </div>	
	Number, street, and room or suite no. If a P O box, see instructions. 1121 Wightman Street			
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Pittsburgh, PA 15206			

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

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

- The books are in the care of ► **Ronald A. Pasekoff**

Telephone No. ▶ (412) 551-6699 FAX No. ▶ (412) 441-9517

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time
until **August 15**, 20**10**, to file the exempt organization return for the organization named above. The extension is
for the organization's return for:

- ☐ calendar year 20..... or
☒ tax year beginning **November 9**, 20 **09**, and ending **December 31**, 20 **09**

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	-0-
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	-0-
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	-0-

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

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☐ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

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

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	Number, street, and room or suite no. If a P O box, see instructions.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

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

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

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

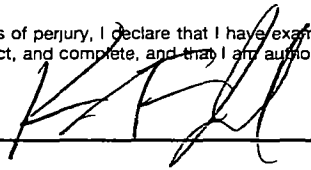
- The books are in the care of ▶
Telephone No. ▶ (.....) FAX No. ▶ (.....)
 - If the organization does not have an office or place of business in the United States, check this box ☐
 - If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.
- 4 I request an additional 3-month extension of time until, 20.....
- 5 For calendar year, or other tax year beginning, 20....., and ending, 20.....
- 6 If this tax year is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension
-
-

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 \$
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 \$
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 \$

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 ▶

Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation

EIN: 27-1419925

Year: 2009

EXHIBIT A

ARTHUR R. PASKOFF & DORIS PASKOFF
CHARITABLE FOUNDATION

1a. Educational grants will be made for study at Section 170(b)(1)(A)(ii) educational institutions and for study programs not necessarily leading to a degree, such as an in depth study of a particular subject. The focus of the scholarships would be to study the fields of health, education and the public welfare.

1b. Educational grants will be to enable students to attend college and engage in independent study.

1c. Educational loans are not contemplated.

1d. The Scholarship Program is not yet operational. It is anticipated that the Scholarship Program will be publicized by word of mouth.

1e. There are no ancillary materials as of yet.

1f. The Scholarship Program anticipated to be followed by the Foundation is attached. The attached Scholarship Program details the mechanics of the program that will be implemented. The Student Application Checklist is part of that Program.

3. See Section 3 of the Scholarship Program (page 2 of the attached). That section describes eligible students.

4a. Selection process is described in Section 4 of the Scholarship Program (page 3 of the attached).

4b. The number of grants will be based on available funds as determined by the Directors and grant requests.

4c. The amount of each grant will be based on the needs of the particular applicant and available funds.

4d. There are no requirements or conditions.

5. Section 5 of the Scholarship Program (page 6 of the attached) describes grant supervision.

6. Arthur and Doris Paskoff, the Directors of the Organization, will comprise the initial Selection Committee, which is further described in Section 4.3 of the Scholarship Program (page 4 of the attached). Again, the Scholarship Program is not operational and, thus, there are no current members.

ARTHUR R. PASKOFF & DORIS PASKOFF CHARITABLE FOUNDATION
SCHOLARSHIP PROGRAM

1. **Statement of Purpose.** The Organization hereby establishes a program (the "Program") for the granting of scholarships and fellowships to individuals pursuing undergraduate, graduate independent study and/or post-graduate education. Pursuant to the Program, the Organization may, from time to time:

1.1 Award scholarships or fellowships to be used for study at an educational organization described in Section 170(b)(1)(A)(ii) of the Code and scholarships to individuals who want to study the areas of health, education and Public Welfare. The particular fields of study are Education, Nursing, Medicine, Social Work, Psychology, and Sociology.

1.2 The Selection Committee (as defined herein) will (i) develop scholarship criteria and scholarship outreach and application materials; and (ii) review scholarship applications and make scholarship award determinations. See 4.3 below.

Any provision contained herein which is inconsistent with the foregoing intentions shall be deemed null, void and inoperative.

2. **Grants.** The Organization may award Scholarships (as defined herein) each academic year ("Year") to Eligible Students for study at a Qualified Institution. The Organization may also award Stipends (as defined herein) at any time and from time to time to Eligible Recipients for the purposes set forth in Section 1.2 herein. The number, amount and categories of Scholarships and Stipends shall be based on the determination of Directors each Year, pursuant to Section 4 hereof. Scholarships and Stipends awarded pursuant to the Program shall collectively be known as "Grants."

3. **Definitions.**

3.1 **Eligible Student.** The term "Eligible Student" shall mean an individual who satisfies all of the following requirements:

(a) The individual is currently a high school senior, an undergraduate or graduate student at an accredited junior college, college or university, or a graduate student, or other person pursuing a graduate or post-graduate degree, who has been accepted to attend a Qualified Institution for the following Year;

(b) The individual is neither an employee of the Qualified Institution, nor is related to an employee of the Qualified Institution; and

(c) The individual is neither a relative or employee of a member of the Organization or any other "disqualified person" as defined with respect to private foundations.

3.2 **Eligible Recipient.** The term "Eligible Recipient" shall mean a person who has a literary, artistic, musical, scientific, teaching or other similar skill or talent, and is seeking a grant for purposes of achieving a specific objective, produce a report or other similar product, or is otherwise seeking to improve or enhance such skill or talent.

3.3 **Scholarship.** The term "Scholarship" shall mean either:

(a) A "Qualified Scholarship" as defined in Section 117(b) of the Code that is granted to an Eligible Student to cover all or part of the following expenses of his or her course of study as a student at a Qualified Institution:

(i) Tuition and fees required for enrollment or attendance at a Qualified Institution; and/or

(ii) Fees, books, supplies and equipment required for such individual's course of study at the Qualified Institution; or

(b) Amounts which would qualify as a scholarship or fellowship grant pursuant to the provisions of Section 117(a) of the Code as in effect on the day before the date of the enactment of the Tax Reform Act of 1986, including:

(i) Amounts received as a scholarship at a Qualified Institution, including the value of contributed services and accommodations;

(ii) Any amount received as a fellowship, including the value of contributed services and accommodations; and/or

(ii) Any amount received to cover expenses for travel, research, clerical help or equipment which are incident to such scholarship or fellowship, but only to the extent that the amount is so expended by the Eligible Student.

3.4 Stipend. The term "Stipend" shall mean a grant awarded for purposes of achieving a specific objective, producing a report or other similar product, or otherwise improving or enhancing a literary, artistic, musical, scientific, teaching or other similar capacity, skill or talent of an Eligible Recipient.

3.5 Qualified Institution. The term "Qualified Institution" shall mean a college, university or other graduate educational institution that is described in Section 170(b)(1)(A)(ii) of the Code.

4. **Selection Process.**

4.1 Determination of Grants to be Awarded. Each Year, the Organization shall determine the amount of funds that will be made available to the Program, and the number, amount and categories of Grants to be granted under the Program for that Year.

4.2 Categories of Scholarships. The categories of Scholarships may include; without limitation, any one or more than one of the following:

(a) Scholarships to students engaged in a specified field of study or

who are candidates for a specified degree;

(b) Scholarships to students residing in a specific geographic area;

and/or

(c) Scholarships to students for study at a particular educational institution.

4.3 Selection Committee.

(a) The Grant recipients shall be chosen by the Directors of the Organization, which may seek the assistance of one or more "Qualified Persons" (the "Selection Committee"). A "Qualified Person" shall mean (i) a person knowledgeable in the educational field (such as educators, school administration officials or guidance counselors); (ii) a person having expertise or knowledge in the areas of health, education and public welfare with knowledge of particular courses, fields of study, or degrees in those areas for which a Grant may be awarded (such as an educator, writer or researcher in that particular field); (iii) a person having a connection to the specific geographic area in which Eligible Students reside (such as a community leader); and/or (iv) a person having a connection to the educational institution where Eligible Students will study (such as a member of the faculty or administration of such institution, or an alumnus).

(b) Notwithstanding the above, no person shall assist the Selection Committee if such person will be in a position to derive a private benefit, directly or indirectly, if certain potential grantees are selected over others.

(c) All Grant recipients shall be chosen by the Selection Committee on an objective and non-discriminating basis.

4.4 Notice of Grant Availability. The Organization shall make the availability of the Program known by oral or written communications and/or publication

designed to (a) reach a group of Eligible Students and Eligible Recipients to be chosen on the basis of criteria reasonably related to the category or categories of Grants to be awarded in that Year; and (b) establish a group of Eligible Students or Eligible Recipients sufficiently large to constitute a charitable class within the meaning of Treasury Regulation Section 53.4945-4(b)(2).

4.5 Application Process. The Selection Committee shall establish an application process which shall require each Eligible Student or Eligible Recipient who is interested in receiving a Grant under the Program to (a) submit a written application in a form or forms prepared or approved by the Selection Committee; (b) submit to a personal interview with the Selection Committee; or (c) comply with any other rules and regulations which the Selection Committee considers necessary or appropriate to carry out its duties hereunder. In the case of a Scholarship, the written application may consist, in whole or in part, of the financial aid form used by the Qualified Institution.

4.6 Objective Basis for Selection.

(a) The Selection Committee shall give consideration to all Eligible Students and Eligible Recipients who apply for a Grant under the Program.

(b) In considering the Scholarship applications submitted to it, the Selection Committee shall be guided by objective criteria related to the ability of each Eligible Student to successfully complete his or her course of study at the Qualified Institution. Proper criteria shall include, but not be limited to, the following:

- (i) Prior academic performance;
- (ii) Performance on tests designed to measure ability and aptitude for undergraduate, graduate and/or post-graduate studies;
- (iii) Recommendations from instructors and references from

persons not related to the Eligible Student;

(iv) Financial need; or

(v) The conclusions which the Selection Committee may draw from a personal interview as to the Eligible Student's character, motivation, ability and potential.

(c) In any case in which none of the above criteria are available to the Selection Committee, the Selection Committee shall make its decision on the basis of the information reasonably available to it and on the basis of such other information which the Selection Committee believes in good faith is material to an objective and non-discriminatory selection process.

4.7 Award of Grants.

(a) The Selection Committee shall determine the Eligible Students and Eligible Recipients for whom the Organization will make a Grant ("Grantee").

(b) The Selection Committee shall notify each Grantee in writing of the scholarship grant.

4.8 Scholarship Payments. To the extent possible, the Organization shall pay the Scholarship directly to each Qualified Institution, provided that the Qualified Institution agrees to use such funds to defray each Grantee's expenses permitted pursuant to Section 3.3 herein, so long as such Grantee is enrolled at the Qualified Institution as a student in good standing.

5. Supervision of Grants

5.1 Reports.

(a) The Organization shall make arrangements with each Qualified Institution to receive directly from such Qualified Institution annual reports of the Grantee's courses taken and grades received in each academic period.

(b) In any case where a Grantee's study does not involve the taking of courses, but only the preparation of research papers or projects, the Organization shall make arrangements with such Qualified Institution to receive annual reports on the progress of the paper or project, which reports must be approved by the faculty member supervising the Grantee, or by another appropriate official at such Qualified Institution.

(c) In the case of a Stipend, the Organization shall require annual reports on the use of the funds and the progress made by the Grantee toward achieving the purposes for which the Stipend was made. Upon completion of the undertaking for which the Stipend was made, the Organization shall make arrangements to receive a final report describing the Grantee's accomplishments with respect to the Stipend and an accounting for the funds received under the Stipend.

5.2 Procedure for Continuation of Grants. Grants may be continued unless the Organization receives information indicating that the original grant is being used for a purpose other than that for which it was made, or the Organization has not received any reports due from a Grantee. Any additional criteria and the procedures used for continuation of a Grant shall be objective and non-discriminatory. Scholarships may be continued only to Grantees who have and maintain good standing at their respective Qualified Institutions.

5.3 Investigation of Jeopardized Grants. In any case where the Organization has paid all or any part of a Grant directly to the Grantee, and the reports submitted to the Organization indicate that all or any part of such Grant is not being used in furtherance of the purposes of such Grant, or if the Qualified Institution or Grantee fails to issue such reports:

(a) The Organization shall investigate the circumstances surrounding the use of the grant funds.

(b) During the investigation, the Organization shall withhold all further payments to the Grantee to the extent possible.

5.4 Recovery of Grants. In any case in which the Organization concludes that a Grant has been used for improper purposes:

(a) The Organization shall take all reasonable and appropriate steps to recover the grant funds. Such reasonable steps shall include legal action, unless the Organization, in their discretion, concludes that such action would not result in the satisfaction of execution on a judgment.

(b) The Organization shall withhold any further payments to the Grantee unless: (i) such Grantee has granted the Organization his or her assurance that future improper uses of such funds will not occur; and (ii) the Organization requires the Grantee to take extraordinary precautions to prevent future diversions from occurring.

(c) In any case in which a Grantee repeatedly diverts grant funds for an improper purpose, the Organization shall withhold all further payments to the Grantee until such diverted funds are in fact recovered and the requirements of Section 5.4(b) herein are met.

5.5 Retention of Records. The Organization shall maintain formal, written records concerning the selection of Grantees. Such records shall include, among other things which the Organization deems material:

(a) all information the Organization secured to evaluate the qualifications of particular Grantees;

(b) identification of each Grantee;

(c) specification of the amount and purpose of each Grant granted hereunder; and

(d) all follow-up information which the Organization receives in compliance with this Section 5.

ARTHUR R. PASKOFF & DORIS PASKOFF CHARITABLE FOUNDATION

STUDENT APPLICATION CHECKLIST

References to Sections are to Sections of the
Scholarship Program

Name of Student:

Address:

Telephone:

Eligible Student: §3.1:

High School Senior

Yes No

Undergraduate or Graduate at Accredited Institution

Yes No

Is the Institution Described in IRC Section 170(b)(1)(A)(ii)?

Yes No

Is the Student Related to an Employee of the Qualified
Institution or Employed by the Qualified Institution?

Yes No

Is the Student Employed by or Related to a Organization
Director or a Scholarship Advisory Board Member?

Yes No

Scholarship Advisory Board Members:

Name of Qualified Institution Which Student Will Attend:

Application Process

Written Application Received

Yes No

Personal Interview

Yes No

Criteria - The Scholarship Advisory Board Reviewed the Following Criteria:

Prior Academic Performance

Yes No

Aptitude Test Scores

Yes No

Recommendations (Not Related to Student)

Yes No

Financial Needs

Yes No

Other Information:

Approved/Not Approved

If approved, describe the required use of the award and the amount and period(s) for which granted:

Method of Payment (to the institution, applicant or other)

Approval/Denial Notice (Letter Attached)

Yes No

**ARTHUR R. PASKOFF & DORIS PASKOFF CHARITABLE FOUNDATION
INDIVIDUAL GRANT LETTER
APPROVAL**

Inside Address

Date

Dear _____:

On behalf of the _____, I am pleased to advise that you have been awarded a grant in the amount of \$ _____.

The purpose of this grant is to (describe use of grant - should be based on application).

You are required to provide us a written report confirming the grant was used for the purposes described in the preceding paragraph and, if applicable, a list of your course work and your grades. The report (including course work) should be verified by the appropriate official at the school you attend.

We would appreciate you signing and returning the enclosed copy of this letter indicating you accept this grant and agree to use it for the purposes set forth in this letter.

On behalf of the _____, I extend good wishes for your successful completion of your project.

Read, Agreed to this _____ day of _____, 2010.

Signature

**ARTHUR R. PASKOFF & DORIS PASKOFF CHARITABLE FOUNDATION
PROGRAM CHECKLIST
FOR (YEAR)**

Notice: Describe the forms of notice of scholarship availability and the methods of distribution to include the approximate number of recipients:

Applicants:

Total Number of Applicants:

Total Number of Approved Applicants:

Total Amount of Scholarships/Stipends Awarded for Year \$

SUPERVISION OF PRIOR SCHOLARSHIPS

Were reports received on each uncompleted award recipient's progress?

1. From the recipient: Yes No

From the institution/instructor Yes No

If no, explain why: _____

Were reports from educational institutions received when required? Yes No

If no, explain why: _____

The following, if any, awards were determined not used for the purpose granted and the noted action was taken to recover or correct:

1. _____

2. _____

ARTHUR R. PASKOFF & DORIS PASKOFF CHARITABLE FOUNDATION
INDIVIDUAL GRANT LETTER
DENIAL

Inside Address

Date

Dear _____:

We were not able to approve your grant application. As you might expect, we received many worthwhile grant applications. It is not possible to approve each application and therefore we, unfortunately, must deny some applicants.

We wish you the best in pursuing what we are confident will be a successful career.

Pasekoff Foundation Request for Funding

This form is used by the Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation (the "Pasekoff Foundation") to accept requests for funding of events and activities that may qualify as a charitable or educational purpose as defined by the Internal Revenue Code of 1986, as amended, (the "Code") and regulations and other rulings of the Internal Revenue Service ("IRS"). This document contains instructions for completing the request forms.

The request form is two pages. The first page is a Pre-Approval and is submitted prior to the event, activity, or incurred expense. The Pre-Approval step provides an opportunity for the Directors of the Pasekoff Foundation (the "Selection Committee") to clarify allowed and disallowed qualifying expenses and activities and will help to prevent situations where a requesting group is less likely to incur an expense and then find out that the expense does not meet the IRS definition of a charitable purpose. The second page is used after the event(s) have taken place. When a Pre-Approval is submitted and approved by the Selection Committee, the amount and use of the funds requested is consistent with the approval, then the Treasurer is generally authorized to disburse the funds immediately upon submission of the second page. However, the Treasurer shall refer final approval to the Selection Committee at their discretion.

Items on the Pre-Approval Page

The pre-approval page contains information necessary to identify the person(s) requesting the funds, and the anticipated use of the funds. Include the exact or estimated amount of support requested and if any amount is required in advance. The Selection Committee may authorize up to 100% of the funds requested to be provided in advance.

Description of tax-exempt charitable purpose

Code § 501(c)(3) defines qualified charitable use purposes as one or more of the following: charitable, educational, religious, scientific, literary, fostering national or international sports competition, prevention of cruelty to children or animals, or testing for public safety. Generally, the Pasekoff Foundation operations cover health, educational and public welfare related charitable purposes as defined further by the IRS. The Pasekoff Foundation cannot authorize the use of funds for political purposes such as campaigns or lobbying.

Charitable purposes approved for the Pasekoff Foundation include support for individuals who demonstrate a specific and serious need for support to maintain the health, safety and general well being of themselves and their families. Other approved purposes include donations and support to other Code § 501(c)(3) entities.

Description of the documentation to be provided

Adequate documentation is imperative to ensure that the Pasekoff Foundation can prove compliance with all appropriate IRS regulations. The form asks the submitter to provide a description of the documentation anticipated to be received after use of the funds requested, for example, a receipt or invoice from the provider of any food, goods, services that may be needed, i.e. a purchase order with line items clearly identifying each item and amount, or a hotel room receipt. Generally speaking a non-itemized credit card receipt or non-detailed receipt (such as an adding machine tape) are **NOT** sufficient documentation and must be supported by additional

Pasekoff Charitable Foundation

documentation that clearly and unambiguously identifies the beneficiaries, the expense, and the purpose.

Items on the Disbursement Request Page

The disbursement request page is submitted after the expenses are incurred. *Please attach a copy of any prior approved pre-approval form with the disbursement request.*

Description of results

Please include a summary of the results that were achieved. This can be short, however, it should adequately demonstrate how the participants benefited and the results realized by the event or activity or overall use of the funds received.

Documentation

Finally, summarize all attached expense documentation attached to the form, for example, the receipts and letters included.

Mail Forms to:

Arthur R. Pasekoff & Doris Pasekoff Charitable Foundation
Attn: Linda Pasekoff
1121 Wightman Street
Pittsburgh PA 15217

Pasekoff Charitable Foundation

Pasekoff Foundation Request for Funding Pre-Approval Form

This form is designed for submission and approval by the Pasekoff Foundation's Selection Committee **before** expenses are incurred. Verbal communication with any member(s) of the Selection Committee or their representatives shall not substitute for submission of this form. Approval of this form does not imply nor guarantee reimbursement of actual expenses, but serves as an advisory indication of generally approved events, activities, or expenses that may qualify.

Name of Requestor	Total Amount Requested
Name of Requesting Group	Amount in Advance

Description of charitable purpose

Describe the charitable purpose(s) for which the funds will be used. If the funds are used to support expenses relating to a particular event, please indicate the activities within the event that will be educational and/or fall under a charitable purpose. Please describe the exact and estimated expenses that the funds will be used to support in detail. Attach additional materials and pages as necessary (e.g. registration flyers, purchase orders).

Documentation that will be provided

Describe below the anticipated documentation. Note that documentation must clearly support the expenses indicated above. A credit card receipt showing the amount is generally not sufficient documentation, if a credit card or non-itemized receipt is all that can be generated, groups should obtain a letter from the provider of the services indicating the amount and date of services provided. A record of participants shall be maintained and provided.

Contact Information of Requestor	Date of Request
----------------------------------	-----------------

Internal Foundation Use	
Disposition <input type="checkbox"/> Approved <input type="checkbox"/> Denied	Notes (reason for disposition, additional documentation required, etc.) <hr/> <hr/> <hr/> <hr/>
Date Disposition <hr/> <hr/>	

Pasekoff Charitable Foundation

Pasekoff Foundation Request for Funding Release of Funds Request Form

This form must be submitted for approval by the Pasekoff Foundation's Selection Committee **after** expenses are incurred. If a Pre-Approval form was not submitted, please submit one with this form. If an approved pre-approval form is on file with the Foundation and the supporting documentation provided with this form matches the anticipated documentation and is a qualified use as described in IRSC 501(c)3, the Treasurer may immediately release funds. If documentation, amounts, or activities differ from the Pre-Approval the Treasurer shall submit to the Selection Committee for final approval.

Name of Requestor

Total Amount Requested

Name of Requesting Group

Amount already Advanced

Approval

Please attach a copy of the approved pre-approval form (previous page) to this request.

Description of results

Describe the results of the activity for which the funds were used including lessons learned from education experiences, persons benefited, items purchased and the reason they were purchased etc.

Documentation

Describe and attach documentation supporting pre-approved expenses. Provide a list of all participants or recipients.

Contact Information of Requestor

Date of Request

Internal Foundation Use

Disposition:

☐ Funds Released

☐ Re-approval Required

Date Funds Released or Response Issued

Notes (reason for disposition, additional documentation required, etc.)