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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0052

2009

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

For calendar year **2009**, or tax year beginning , **2009**, and ending , **20**G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

J EARL BELCH CHARITABLE TRUST

A Employer identification number

30-6043262

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

C/O GARNET SMITH 11740 US HIGHWAY 127

Room/suite

B Telephone number (see page 10 of the instructions)

419-899-2855

City or town, state, and ZIP code

SHERWOOD OH 43556C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐H Check type of organization ☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end

of year (from Part II, col (c), line

16) **\$****176,941**J Accounting method ☒ Cash ☐ Accrual☐ Other (specify) _____

(Part I, column (d) must be on cash basis)

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants etc. received (attach schedule)				
2 Check ☒ if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments	34	34		
4 Dividends and interest from securities				
5a Gross rents	34,525	34,525		
b Net rental income or (loss)	18,835			
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)				
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	34,559	34,559		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	1,500	1,500		
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	625	625		
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)	2,268	2,268		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	14,282	14,282		
24 Total operating and administrative expenses. Add lines 13 through 23	18,675	18,675		
25 Contributions, gifts, grants paid	13,000			13,000
26 Total expenses and disbursements. Add lines 24 and 25	31,675	18,675		13,000
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	2,884			
b Net investment income (if negative, enter -0-)		15,884		
c Adjusted net income (if negative, enter -0-)				

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

JSA

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		15,577	18,461	18,461
	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 page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule)				
	c	Investments - corporate bonds (attach schedule)				
	11	Investments - land, buildings, and equipment basis ▶ 621,000 Less accumulated depreciation (attach schedule) ▶	621,000	621,000	158,480*	
	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 the instructions Also, see page 1, item I)		636,577	639,461	176,941	
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 ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted	636,577	639,461		
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☐					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see page 17 of the instructions)	636,577	639,461		
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	636,577	639,461		

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	636,577
2	Enter amount from Part I, line 27a	2	2,884
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	639,461
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	639,461

*CAUV VALUE USED - SEE ATTACHED AUDITOR'S PROPERTY CARDS

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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 NONE					
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)			2		
If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)			3		
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.					

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			
2007	N/A		
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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	318
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	318
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	318
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations-tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	0
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	318
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		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)?		X
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		
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 ☐ \$ 0 (2) On foundation managers ☐ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities		
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?		X
If "Yes," attach the statement required by General Instruction T		
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?		N/A
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) ☐ OHIO		
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

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13		
14	The books are in care of ▶ GARNET SMITH Telephone no ▶ 419-899-2855 Located at ▶ 11740 US HIGHWAY 127 SHERWOOD OH ZIP + 4 ▶ 43556			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☒ Yes ☐ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? ☐ Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ▶		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see 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 ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	
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 page 22 of the instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ Yes ☒ No **N/A**
- 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 **N/A**
- If "Yes," attach the statement required by Regulations section 53.4945-5(d)
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- If "Yes" to 6b, file Form 8870
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No
- b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

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
GARNET SMITH 11740 SR 127 SHERWOOD OH 43556	CO-TRUSTEE 2 HOURS	500	0	0
GARY FICKEL RD 18R COLUMBUS GROVE OH 45830	CO-TRUSTEE 2 HOURS	500	0	0
THOMAS GERDEMAN 3611 BEGG RD COLUMBUS GROVE OH 45830	CO-TRUSTEE 2 HOURS	500	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 SIX STUDENTS WERE SELECTED FOR SCHOLARSHIPS AND \$1,000 SCHOLARSHIPS WERE AWARDED TO EACH OF THE STUDENTS. (SEE INFORMATION ON XV LINE 3)	6,000
2 THREE \$1,000 DONATIONS TO VILLAGE VOLUNTEER PUBLIC SERVICE ORGANIZATIONS	3,000
3 DONATION TO FAITH BASED EXEMPT FOOD PANTRY TO PURCHASE FOOD FOR THE NEEDY	2,000
4 DONATION TO FAIR SPEED COMMITTEE TO PROMOTE HARNESS RACING	1,000

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions	
3	
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 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	
b	Average of monthly cash balances	1b	23,112
c	Fair market value of all other assets (see page 24 of the instructions)	1c	158,480
d	Total (add lines 1a, b, and c)	1d	181,592
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	181,592
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	2,724
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	178,868
6	Minimum investment return. Enter 5% of line 5	6	8,943

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	8,943
2a	Tax on investment income for 2009 from Part VI, line 5	2a	318
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	318
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	8,625
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	8,625
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	8,625

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	13,000
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	13,000
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	13,000

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				8,625
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____		0		
3 Excess distributions carryover, if any, to 2009				
a From 2004	845			
b From 2005	509			
c From 2006	2,730			
d From 2007	580			
e From 2008	3,225			
f Total of lines 3a through e	7,889			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 13,000				
a Applied to 2008, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	0			
d Applied to 2009 distributable amount				8,625
e Remaining amount distributed out of corpus	4,375			
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	12,264			
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 page 27 of the instructions		0		
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)	0			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	845			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	11,419			
10 Analysis of line 9				
a Excess from 2005	509			
b Excess from 2006	2,730			
c Excess from 2007	580			
d Excess from 2008	3,225			
e Excess from 2009	4,375			

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 ▶

4942(j)(3) or

4942(j)(5)

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

1 Information Regarding Foundation Managers:

NONE

N/A - THE FOUNDATION DOES NOT OWN 10% OF ANY ENTITY

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

GARNET SMITH 11740 US HIGHWAY 127 SHERWOOD OH 43556 419-899-2855

LETTER

NO

PRIMARILY IN AND FOR THE BENEFIT OF THE COLUMBUS GROVE PUTNAM COUNTY OHIO AREA

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 <i>Paid during the year</i>				
KIMBERLY SELHERST 22595 BEGG RD COLUMBUS GROVE OH 45830	NOT RELATED	N/A	SCHOLARSHIP	1,000
AMANDA KOCH 18619 RD 9Q COLUMBUS GROVE OH 45830	NOT RELATED	N/A	SCHOLARSHIP	1,000
DANA BOGART 12432 RD 7 COLUMBUS GROVE OH 45830	NOT RELATED	N/A	SCHOLARSHIP	1,000
ELLA DILLER 10060 BUCHER RD COLUMBUS GROVE OH 45830	NOT RELATED	N/A	SCHOLARSHIP	1,000
LUCAS SCHROEDER 1791 RD 15A LEIPSIC OH 45856	NOT RELATED	N/A	SCHOLARSHIP	1,000
MATTHEW SCHROEDER 1791 RD 15A LEIPSIC OH 45856	NOT RELATED	N/A	SCHOLARSHIP	1,000
PUTNAM CO SPEED DEPT PUTNAM CO FAIR PO BOX 47 1490 E SECOND ST OTTAWA OH 45875	N/A	PUBLIC	PROMOTE HARNESS RACING	1,000
PUTNAM COUNTY HOSPICE PO BOX 312 OTTAWA OH 45875	N/A	PUBLIC	TO SUPPORT THEIR CARE OF THE TERMINALLY ILL	1,000
Total.	SEE ATTACHED CONTINUATION SHEET			3a 13,000
b <i>Approved for future payment</i>				
NONE				
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	34	
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 CROP SHARE RENT				16	34,525	
b _____						
c _____						
d _____						
e _____						
12 Subtotal Add columns (b), (d), and (e)					34,559	
13 Total. Add line 12, columns (b), (d), and (e)					13	34,559

(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

- | | | | | |
|----------|--|--------------|------------|-----------|
| 1 | <p>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?</p> | | Yes | No |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of | | | |
| | (1) Cash | 1a(1) | | X |
| | (2) Other assets | 1a(2) | | X |
| b | Other transactions | | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | | X |
| | (4) Reimbursement arrangements | 1b(4) | | X |
| | (5) Loans or loan guarantees | 1b(5) | | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | X |
| d | If the answer to any of the above is "Yes," complete the following schedule | | | |
| | Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation | | | |
| | If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received | | | |

[illegible]

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

- b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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

Sam M. Smith, Trustee
Signature of officer or trustee

5/13/10
Date

Trunk
Title

Signature of officer or trustee

Date _____

Title

Sign Here

**Paid
Preparer's
Use Only**Preparer's
signature

Firm's name (or yours if self-employed), address, and ZIP code _____

FRED T FREPPEL CPA
348 E RIVERVIEW AVE
NAPOLEON OH 43545

Date _____

4/28/10

Check if self-employed ☒

Preparer's identifying
number (See **Signature** on
page 30 of the instructions)
369-46-6395

EIN ▶ 34-1376344

Phone no 419-599-1906

J EARL BELCH CHARITABLE TRUST

30-6043262

FORM 990-PF

2009

Part 1 - Line 18 - Taxes:

Real Estate Taxes	\$ 2,229
Excise Tax	39
	\$ 2,268

Part I - Line 23 - Other Expenses:

Seed, Chemicals and Fertilizer	\$ 12,513
Repairs & Maintenance	862
Insurance	807
State of Ohio Filing Fee	100
	\$ 14,282

J EARL BELCH CHARITABLE TRUST

30-6043262

2009

FORM 990-PF

PART XV Supplementary Information - Continued - Line 3a - Grants and Contributions Paid During the Year:

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)				
COLUMBUS GROVE EMS 113 E SYCAMORE ST COLUMBUS GROVE OH 45830	N/A	PUBLIC	TO SUPPORT THEIR VOLUNTEER PROGRAM	1,000
COLUMBUS GROVE FIRE DEPT 113 SYCAMORE ST COLUMBUS GROVE OH 45830	N/A	PUBLIC	TO SUPPORT THEIR VOLUNTEER PROGRAM	1,000
COLUMBUS GROVE CHAMBER OF COMMERCE PO BOX 3 COLUMBUS GROVE OH 45830	N/A	PUBLIC	TO SUPPORT THEIR FIREWORKS PROGRAM	1,000
LORDS PANTRY ST. JOHN'S METHODIST CHURCH SYCAMORE STREET COLUMBUS GROVE OH 45830	N/A	*SEE BELOW	TO PROVIDE FUNDS TO PURCHASE FOOD FOR THE NEEDY	2,000
*FAITH BASED - COUNCIL OF CHURCHES FOR COLUMBUS GROVE. EXEMPTED THROUGH ST. JOHN'S METHODIST CHURCH.				

30-6043262

2009

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Real Estate Receipts

Payment Status	SMITH GARNET ETAL 3 TRUSTEES	10/18/04	206200	Land
Owner / Legal Desc			8890	Bldg
Soil Analysis			215090	Total
Notes / Sales			51860	Cauv
Charge Basis			409.54	
Prior Years' History				
Project File	bl# 4265			
House Info	total due --->			
Land Info	SMITH GARNET ETAL 3 TRUSTEES	50-004190.0000	2S 6E 04 S SW EX STRIP	
Bldg Info	J EARL BELCH CHARITABLE TRUST		ESD	
Sketch	11740 SR 127	rts:	000 00 00	
Levy Information	SHERWOOD OH 43556	43556	79.6400	AGR

Financial Institution Number:

200

Property Card	Real Estate	Prior	Dec Interest	1st-Half	1st-Penalty	2nd-Half	2nd-Penalty	Interest
	Charge:			401.81		401.81		
	Credit:			401.81				

Due:

Special Assessments

Charge:

Credit:

Due:

Payments most recently received (this tax year):

409.54

1/29/10

Legal Disclaimer

TOTAL CAUV VALUE - ALL PROPERTIES

158,480

30-6043262

2009

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Real Estate Receipts

Payment Status
 Owner / Legal Desc SMITH GARNET ETAL 3 TRUSTEES 10/18/04 119540 Land
Soil Analysis
Notes / Sales
Charge Basis
Prior Years' History bldg 4266 119540 Bldg
Project File total due ---> 119540 Total
House Info SMITH GARNET ETAL 3 TRUSTEES 50-005110.0000 2S 6E 05 SE SE EX SECOR 28910 Cauv
Land Info J EARL BELCH CHARITABLE TRUST 191.27
Bldg Info 11740 SR 127
Sketch SHERWOOD OH 43556 rfs: 000 00 00
Levy Information 39.1400 AGR

Financial Institution Number: 200

Financial Institution Number: 200

Property Card

 EXIT / HOME
 RETURN TO
 SEARCH
 NEXT PAGE
 Previous Record
 Next Record

Real Estate Prior Dec Interest 1st-Half 1st-Penalty 2nd-Half 2nd-Penalty Interest
 Charge: 191.27 191.27
 Credit: 191.27

Special Assessments

Due: 191.27
 Charge: 191.27
 Credit:

Information reflects

county records as Payments most recently received (this tax year):

of 191.27
 1 03 am 1/29/10
 04/22/2010

Legal Disclaimer

30-6043262

2009

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Real Estate Receipts

<i>Payment Status</i>	SMITH GARNET ETAL 3 TRUSTEES	10/18/04	265110	Land
<i>Owner / Legal Desc</i>			34030	Bldg
<i>Soil Analysis</i>			299140	Total
<i>Notes / Sales</i>			77710	Cauv
<i>Charge Basis</i>	bl# 4267		780.57	
<i>Prior Years' History</i>	total due --->			

<i>Project File</i>	SMITH GARNET ETAL 3 TRUSTEES	50-017060.0000	2S 6E 12 E SE	
<i>House Info</i>	J EARL BELCH CHARITABLE TRUST			
<i>Land Info</i>	11740 SR 127	rtfs:	000 00 00	
<i>Bldg Info</i>	SHERWOOD OH 43556	43556	80.0000	AGR

Levy Information

Financial Institution Number: 200

Property Card	Real Estate	Prior	Dec Interest	1st-Half	1st-Penalty	2nd-Half	2nd-Penalty	Interest
	Charge:			739.17		739.17		
	Credit:			739.17				

EXIT / HOMERETURN TO

SEARCH

NEXT PAGE

Previous Record

Next Record

Due:

Special Assessments

Charge:**Credit:**

Information reflects

county records as Payments most recently received (this tax year):

of. 780.57

1 03 am 1/29/10

04/22/2010

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