



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

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

2009

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 change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation MELVIN SPITCAUFSKY MEMORIAL FOUNDATION		A Employer identification number 43-1186049
	Number and street (or P O box number if mail is not delivered to street address) C/O DIANE PETERS, 10435 BOND		B Telephone number (see page 10 of the instructions) (913) 888-1206
	City or town, state, and ZIP code OVERLAND PARK, KS 66214		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"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 2,557,698.		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		(Part I, column (d) must be on cash basis)	

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

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	63,628	63,628		ATCH 1
5 a Gross rents	57	57		
b Net rental income or (loss)	-371,107			
6 a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a	572,633			
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10 a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)	12,000	10,636		ATCH 2
12 Total. Add lines 1 through 11	-295,422	74,321		
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16 a Legal fees (attach schedule)	17,360	0	0	17,360
b Accounting fees (attach schedule) ATCH 3	288	144		144
c Other professional fees (attach schedule) *	11	11		
17 Interest ATCH 5	16,785	8,852		
18 Taxes (attach schedule) (see page 14 of the instructions) **				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications	891	446		445
23 Other expenses (attach schedule) ATCH 7				
24 Total operating and administrative expenses.	35,335	9,453	0	17,949
Add lines 13 through 23	170,850			170,850
25 Contributions, gifts, grants paid	206,185	9,453	0	188,799
26 Total expenses and disbursements. Add lines 24 and 25	-501,607	64,868	-0-	
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements				
b Net investment income (if negative, enter -0)				
c Adjusted net income (if negative, enter -0)				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. * ATCH 4 JSA ** ATCH 6 Form 990-PF (2009)

Part II. Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	50,538.	366,730.	366,730.
	3 Accounts receivable ►			
	Less: allowance for doubtful accounts ►	4,860.		
	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) ATCH 8	2,516,973.	1,784,355.	1,451,643.
	c Investments - corporate bonds (attach schedule) ATCH 9	250.	250.	250.
	11 Investments - land, buildings, and equipment basis ►			
	Less: accumulated depreciation ► (attach schedule)			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule) ATCH 10	1,570,986.	1,451,962.	739,075.
	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)	4,143,607.	3,603,297.	2,557,698.
	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)			
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	324,503.	324,503.	
	29 Retained earnings, accumulated income, endowment, or other funds	3,819,104.	3,278,794.	
	30 Total net assets or fund balances (see page 17 of the instructions)	4,143,607.	3,603,297.	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	4,143,607.	3,603,297.	

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	4,143,607.
2 Enter amount from Part I, line 27a	2	-501,607.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	3,642,000.
5 Decreases not included in line 2 (itemize) ► ATTACHMENT 11	5	38,703.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3,603,297.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV SCHEDULE					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	-371,107.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	{ }		3		

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	37,519.	3,011,109.	0.012460
2007	191,686.	4,132,551.	0.046384
2006	145,162.	4,218,721.	0.034409
2005	70,807.	4,128,704.	0.017150
2004	178,521.	3,867,495.	0.046159

2 Total of line 1, column (d)	2	0.156562
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.031312
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,092,712.
5 Multiply line 4 by line 3	5	65,527.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	649.
7 Add lines 5 and 6	7	66,176.
8 Enter qualifying distributions from Part XII, line 4	8	188,799.

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 ► <input type="checkbox"/> and enter "N/A" on line 1	1	649.
	Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" 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, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	649.
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	649.
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	6,060.
b	Exempt foreign organizations-tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	0.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	6,060.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	5,411.
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ►	11	4,759.

Part VII-A Statements Regarding Activities

		Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b	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?	1c	X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2	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	3	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	X
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5	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: <ul style="list-style-type: none">● By language in the governing instrument, or● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	7	X
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► MO,		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9	X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
14	DIANE PETERS	Telephone no. 913-888-1206
	Located at 10435 BOND OVERLAND PARK, KS	ZIP + 4 66214
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15	

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly).		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b	X
	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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)	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?	<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	X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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

5a	During the year did the foundation pay or incur any amount to:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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)?	<input type="checkbox"/>		5b	X
	Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/>		6b	X
	If "Yes" to 6b, file Form 8870.				
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/>		7b	

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 12		- 0 -	- 0 -	- 0 -

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

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

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

Form 990-PF (2009)

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ►	NONE

Part IX-A Summary of Direct Charitable Activities

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

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

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

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	1,860,206.
b Average of monthly cash balances	1b	226,325.
c Fair market value of all other assets (see page 24 of the instructions)	1c	38,050.
d Total (add lines 1a, b, and c)	1d	2,124,581.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	2,124,581.
4 Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	31,869.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,092,712.
6 Minimum investment return. Enter 5% of line 5	6	104,636.

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	104,636.
2a Tax on investment income for 2009 from Part VI, line 5	2a	649.
b Income tax for 2009. (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	649.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	103,987.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	103,987.
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	103,987.

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

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a	188,799.
a Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b Program-related investments - total from Part IX-B		
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.
3 Amounts set aside for specific charitable projects that satisfy the	3a	0.
a Suitability test (prior IRS approval required)	3b	0.
b Cash distribution test (attach the required schedule)		
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	188,799.
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	649.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	188,150.

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				103,987.
2 Undistributed income, if any, as of the end of 2009			143,162.	
a Enter amount for 2008 only				
b Total for prior years. 20 07 20 06 20 05				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008	0.			
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 188,799.			143,162.	
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2009 distributable amount				45,637.
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:	0.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				58,350.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009	0.			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling				►																																		
b	Check box to indicate whether the foundation is a private operating foundation described in section				<input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)																																		
2a	<table border="1"> <thead> <tr> <th colspan="2">Tax year</th> <th colspan="3">Prior 3 years</th> <th rowspan="2">(e) Total</th> </tr> <tr> <th>(a) 2009</th> <th>(b) 2008</th> <th>(c) 2007</th> <th>(d) 2006</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Tax year		Prior 3 years			(e) Total	(a) 2009	(b) 2008	(c) 2007	(d) 2006																									
Tax year		Prior 3 years			(e) Total																																		
(a) 2009	(b) 2008	(c) 2007	(d) 2006																																				
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)(ii) (3) Largest amount of support from an exempt organization (4) Gross investment income																																						

Part XV **Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see page 28 of the instructions.)**

1 Information Regarding Foundation Managers:

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

LARRY SPITCAUF SKY

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

NONE

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 page 28 of the instructions) to individuals or families, check the "Individuals/Families" box on page 28.

organizations under other conditions, complete items 2a, 2b, 3, 4, and 5.

name, address, and telephone number.

ATTACHMENT 13

ATTACHMENT 14

6. Any submission deadlines

APRIL 30 OF EACH YEAR

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

ONLY SCHOLARSHIPS FOR ARROW TRUCK SALES EMPLOYEES AND FAMILIES

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
a Paid during the year SEE ATTACHED LIST				167,850.
CLAIRE BAGGENSTOSS	NONE		SCHOLARSHIP	1,000.
JARROD BENNETT	NONE		SCHOLARSHIP	1,000.
ASHLEY CHARLESON	NONE		SCHOLARSHIP	1,000.
Total.			► 3a	170,850.
b Approved for future payment				
Total.			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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 line 13 instructions on page 28 to verify calculations.)

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

Line No. Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)

NOT APPLICABLE

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

1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?	Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1)	Cash	1a(1)	X
(2)	Other assets	1a(2)	X
b	Other transactions:		
(1)	Sales of assets to a noncharitable exempt organization	1b(1)	X
(2)	Purchases of assets from a noncharitable exempt organization	1b(2)	X
(3)	Rental of facilities, equipment, or other assets	1b(3)	X
(4)	Reimbursement arrangements	1b(4)	X
(5)	Loans or loan guarantees	1b(5)	X
(6)	Performance of services or membership or fundraising solicitations	1b(6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received		

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

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

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

Sign Here

Signature of officer or trustee		Date	True
Sign Here Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Preparer's identifying number (See Signature on page 30 of the instructions) <i>Steven A. Huston</i> <i>P00948885</i>		
Firm's name (or yours if self-employed), address, and ZIP code		CBIZ MHM, LLC 11440 TOMAHAWK CREEK PARKWAY LEAWOOD, KS 66211	BN <input type="checkbox"/> 34-1874260
			Phone no. 913.234.1000

Spitcaufsky Memorial Foundation
Charitable Contributions
1/1/2009 - 12/31/2009

Date	Name	Amount
02/27/2009	La Jolla Country Day School/Building on Excellence 9490 Genesee Avenue La Jolla, CA 92037-1399	20,000.00
05/02/2009	Kehilath Israel Synagogue 10501 Conser Overland Park, KS 66212	250.00
05/02/2009	USO World HeadQuarters P O Box 96860 Washington, DC 20077-7677	250.00
05/07/2009	Rancho Riding Club P O Box 646 Rancho Santa Fe, CA 92067	225.00
06/19/2009	CA Org of Police & Sheriffs 915-L Street Suite C Sacramento, CA 95814-3707	25.00
09/25/2009	CHabad House of Kansas City 6201 Indian Creek Drive Overland Park, KS 66207	5,000.00
09/25/2009	Scripps Health Foundation P O Box 2669 LaJolla, CA 92038-2669	1,600.00
10/01/2009	Amencan Cancer Society	1,000.00
11/04/2009	Scripps Health Foundation P O Box 2669 LaJolla, CA 92038-2669	4,500.00
11/04/2009	La Jolla Country Day School/Building on Excellence 9490 Genesee Avenue La Jolla, CA 92037-1399	20,000.00
11/27/2009	Scripps Health Foundation P O Box 2669 LaJolla, CA 92038-2669	65,000.00
12/15/2009	Eisenhower Medical Center 39000 Bob Hope Drive Rancho Mirage, CA 92270	50,000.00
		167,850.00

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
50,661.		SEE ATTACHED LIST PROPERTY TYPE: SECURITIES 38,327.				P	VAR	VAR 12,334.
513,188.		SEE ATTACHED LIST PROPERTY TYPE: SECURITIES 703,807.				P	VAR	VAR -190,619.
376.		CENTERLINE HOLDING COMPANY LP - CAP LOSS PROPERTY TYPE: SECURITIES				P	VAR	VAR -77.
8,408.		BREITBURN ENERGY PARTNERS LP - SEC 1231 PROPERTY TYPE: SECURITIES 201,529.				P	VAR	VAR 376.
TOTAL GAIN(LOSS)							10/16/2009	<u>-193,121.</u>
								<u>-371,107.</u>

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
CHARLES SCHWAB - DIVIDEND	63,138.	63,138.
CHARLES SCHWAB - INTEREST	173.	173.
MISSION BANK	7.	7.
CENTERLINE HOLDING CO LP	21.	21.
PENGROWTH ENERGY TRUST	289.	289.
TOTAL	<u><u>63,628.</u></u>	<u><u>63,628.</u></u>

FORM 990PF, PART I - OTHER INCOMEATTACHMENT 2

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
ORDINARY INCOME		
ROYALTY INCOME	6,958.	6,958.
ORDINARY GAIN FROM PTN ON SALES	3,642.	3,642.
MISCELLANEOUS INCOME FROM PTN		
IRS REFUND OF PENALTIES AND INTEREST	14.	14.
MISCELLANEOUS INCOME VAALCO ENERGY	684.	684.
MISCELLANEOUS INCOME	22.	22.
	680.	680.
TOTALS	<u><u>12,000.</u></u>	<u><u>10,636.</u></u>

FORM 990FF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
CBIZ - ACCOUNTING FEES	15,560.		15,560.	
DIANE PETERS - ACCOUNTING FEES	1,800.		1,800.	
TOTALS	<u>17,360.</u>	<u>0.</u>	<u>0.</u>	<u>17,360.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
MANAGEMENT FEE	288.	144.	144.
TOTALS	<u>288.</u>	<u>144.</u>	<u>144.</u>

FORM 990PF, PART I - INTEREST EXPENSEATTACHMENT 5

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
CENTERLINE HOLDING CO LP	11.	11.
TOTALS	<u>11.</u>	<u>11.</u>

FORM 990FF, PART I - TAXES

<u>DESCRIPTION</u>	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAX	8,852.	8,852.
EXCISE TAX	7,933.	
TOTALS	<u><u>16,785.</u></u>	<u><u>8,852.</u></u>

ATTACHMENT 6

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
OTHER DEDUCTIONS	861.	430.	431.
MISC EXPENSE	5.	3.	2.
BANK CHGS	25.	13.	12.
TOTALS	<u><u>891.</u></u>	<u><u>446.</u></u>	<u><u>445.</u></u>

ATTACHMENT 7

CHARLES SCHWAB EQUITIES
TOTALS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CHARLES SCHWAB EQUITIES	1,784,355.	1,451,643.
TOTALS	<u>1,784,355.</u>	<u>1,451,643.</u>

ATTACHMENT 8

MELVIN SPITCAUF SKY MEMORIAL FOUNDATION
EIN: 43-1186049
ATTACHMENT TO PART II
12/31/2009

SHARES	NAME	COST	FMV
7,000	Adv Energy Income Fund	32,130.00	45,640.00
3,000	Anthracite Capital	23,579.85	288.30
2,500	Arlington Tankers LTD	409,697.05	38,075.00
4,570	Biosante Pharma Inc	8,407.89	6,626.50
16,000	Capital Source Inc	210,976.90	63,520.00
25,000	Dendreon Corp	131,199.65	657,000.00
10,100	DHT Maritime Inc	103,892.65	37,168.00
20,000	FairPoint Communication	56,065.25	660.00
20,000	FX Energy Inc	146,539.05	57,000.00
7,000	Genesis Lease Ltd	94,982.65	71,440.00
2,000	McG Capital Corp	28,419.90	8,640.00
8,000	Pengrowth Energy Trust	80,123.00	77,040.00
8,500	Penn West Energy	216,581.21	149,600.00
21,000	Provident Energy Trust	190,711.75	141,120.00
21,500	Vaalco Energy Inc	51,047.96	97,825.00
TOTAL		<u>1,784,354.76</u>	<u>1,451,642.80</u>

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING EMV</u>
ISRAEL BONDS	250.	250.
TOTALS	<u>250.</u>	<u>250.</u>

ATTACHMENT 9

DESCRIPTION

ENDING
BOOK VALUE

ENDING
EMV

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
ART INVESTMENT	37,800.	37,800.
ZAZOVE AGGRESSIVE GROWTH FD LP	1,350,000.	664,115.
PENGROWTH ENERGY TRUST		
CENTERLINE HOLDING CO	15,163.	95.
BREITBURN ENERGY PARTNERS	48,999.	37,065.
TOTALS	<u>1,451,962.</u>	<u>739,075.</u>

ATTACHMENT 10

ATTACHMENT 11FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
--------------------	---------------

BOOK/TAX ADJUSTMENT	38,703.
---------------------	---------

TOTAL	<u>38,703.</u>
-------	----------------

NAME AND ADDRESSTITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

LARRY S. SPITCAUF SKY
16205 VUA DEL ALBA
RANCHO SANTA FE, CA 92067

JEROME S. NERMAN
LEAWOOD, KS 66211

PRES/TREAS

VICE PRESIDENT

GRAND TOTALS

ATTACHMENT 13

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

LARRY SPITCAUFSKY
C/O DIANE PETERS, 10435 BOND
OVERLAND PARK, KS 66214

ATTACHMENT 14

990PF, PART XV - FORM AND CONTENTS OF SUBMITTED APPLICATIONS

PRINTED APPLICATIONS CAN BE OBTAINED FROM THE INDIVIDUAL INDICATED
ABOVE

Capital Gains and Losses

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

2009

Name of estate or trust

MELVIN SPITCAUF SKY MEMORIAL FOUNDATION

Employer identification number

43-1186049

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	12,334.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ► 5		12,334.

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

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

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-383,441.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	376.
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ► 12		-383,065.

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

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		12,334 .
14	Net long-term gain or (loss):			
a	Total for year	14a		-383,065 .
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a ►	15		-370,731 .

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

Part IV **Capital Loss Limitation**

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

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

Part V **Tax Computation Using Maximum Capital Gains Rates**

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col (2) or line 14c, col (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero.

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

**Continuation Sheet for Schedule D
(Form 1041)**

2009

► See instructions for Schedule D (Form 1041).

► Attach to Schedule D to list additional transactions for lines 1a and 6a.

Name of estate or trust

MELVIN SPITCAUF SKY MEMORIAL FOUNDATION

Employer identification number
43-1186049

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

1b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 1b 12,334.

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

Schedule D-1 (Form 1041) 2009

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

Employer identification number

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

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a SEE ATTACHED LIST			513,188.	703,807.	-190,619.
CENTERLINE HOLDING COMPANY					-77.
LP - CAP LOSS DISTRIBUTED					
BREITBURN ENERGY PARTNERS			376.		376.
LP - SEC 1231 GAIN					
CELL GENESYS 25,000 SHARES		10/16/2009	8,408.	201,529.	-193,121.

6b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 6b - 383,441 -

Schedule D-1 (Form 1041) 2009

Melvin Spitcaufsky Memorial Foundation
Gain or Loss on the Sale of Stocks
1-1-09 thru 12-31-09

Charles Schwab & Co		Date Acquired	Date Sold	Gross Sales	Price less Commission	Other Basis	Days Held	Gain or Loss
No of Shs	Description							
500	Biovail Corp	9/17/2008	06/25/2009	6,528.00	4,733.95	281		1,794.05
2,500	Ship Finance International	6/17/2009	07/16/2009	28,740.29	25,883.95	29		2,856.34
2,000	HRPT	10/10/2008	09/16/2009	15,392.44	7,708.95	341		7,683.49
TOTAL Short Term				50,660.73	38,326.85			12,333.88
11,000	Biovail Corp	5/12/2008	06/01/2009	143,616.24	133,024.93	385		10,591.31
5,000	HRPT	6/18/2008	09/14/2009	61,569.75	57,346.75	453		4,223.00
5,000	Dendreon Corporation	5/18/2008	09/24/2009	132,487.64	30,509.95	494		101,977.69
2,000	Dendreon Corporation	11/16/2007	04/14/2009	40,989.99	13,009.95	515		27,980.04
7,000	ADV Energy Income Fund	11/8/2007	07/14/2009	32,130.00	75,434.71	614		(43,304.71)
30,000	Luminent Mtg Cap Inc	8/11/2007	07/08/2009	141.03	145,430.62	707		(145,289.59)
8,500	Harvest Energy Trust	12/12/2006	12/31/2009	80,569.48	187,971.50	1,115		(107,402.02)
	Vaalco Energy Inc	1/18/2004	12/31/2009	-	7,403.98	1,879		(7,403.98)
	Cell Genesis Inc	4/24/2002	12/31/2009	3,645.05	0.00	2,808		3,645.05
	Provident Energy Trust	9/17/2003	12/31/2009	-	1,136.95	2,297		(1,136.95)
	Luminent Mtg Cap Inc	1/3/2005	12/31/2009	15,338.03	0.00	1,823		15,338.03
	Arlington Tankers Ltd	6/20/2005	12/31/2009	103.34	0.00	1,655		103.34
	Pengrowth Energy Trust	5/12/2005	12/31/2009	149.97	0.00	1,694		149.97
	Enterprise Products Partner	9/22/2005	12/31/2009	-	2,866.67			(2,866.67)
	Vaalco Energy Inc	1/18/2004	12/31/2009	-	49,567.83			(49,567.83)
	ADV Energy Income Fund	1/18/2007	12/31/2009	1,504.95	0.00			1,504.95
	Arlington Tankers Ltd	6/20/2005	12/31/2009	-	103.33			(103.33)
	Enterprise Products Partner	9/22/2005	12/31/2009	938.67	0.00			938.67
	Penn West Energy Tr	9/20/2006	12/31/2009	3.42	0.00			3.42
TOTAL Long Term				513,187.56	703,807.17			-190,619.61
TOTAL ALL				563,848.29	742,134.02			(178,285.73)

Form 4797

Department of the Treasury
Internal Revenue Service (99)Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

► Attach to your tax return. ► See separate instructions.

OMB No 1545-0184

2009

Attachment
Sequence No 27

Name(s) shown on return

Identifying number

MELVIN SPITCAUFSKY MEMORIAL FOUNDATION

43-1186049

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	ATTACHMENT 15						376.
3	Gain, if any, from Form 4684, line 43					3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	
6	Gain, if any, from line 32, from other than casualty or theft					6	
7	Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows:					7	376.
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	
9	Subtract line 8 from line 7 If zero or less, enter -0. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.					9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)

11	Loss, if any, from line 7	11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 35 and 42a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below For individual returns, complete lines a and b below		
a	If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23 Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2009)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
A		
B		
C		
D		
These columns relate to the properties on lines 19A through 19D. ►		
20 Gross sales price (Note: See line 1 before completing.)	20	
21 Cost or other basis plus expense of sale	21	
22 Depreciation (or depletion) allowed or allowable	22	
23 Adjusted basis. Subtract line 22 from line 21	23	
24 Total gain. Subtract line 23 from line 20	24	
25 If section 1245 property:		
a Depreciation allowed or allowable from line 22	25a	
b Enter the smaller of line 24 or 25a	25b	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291		
a Additional depreciation after 1975 (see instructions)	26a	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c Subtract line 26a from line 24 If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d Additional depreciation after 1969 and before 1976	26d	
e Enter the smaller of line 26c or 26d	26e	
f Section 291 amount (corporations only)	26f	
g Add lines 26b, 26e, and 26f	26g	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)		
a Soil, water, and land clearing expenses	27a	
b Line 27a multiplied by applicable percentage (see instructions)	27b	
c Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:		
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a	
b Enter the smaller of line 24 or 28a	28b	
29 If section 1255 property:		
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b Enter the smaller of line 24 or 29a (see instructions)	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties Add property columns A through D, line 24	30
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b Enter here and on line 13	31
32 Subtract line 31 from line 30 Enter the portion from casualty or theft on Form 4684, line 37 Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount Subtract line 34 from line 33 See the instructions for where to report	35	

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box ► X
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)

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

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part V, Line 10.

Part I only. ▶

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

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

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization MELVIN SPITCAUFSKY MEMORIAL FOUNDATION	Employer identification number 43-1186049
	Number, street, and room or suite no. If a P O box, see instructions C/O DIANE PETERS, 10435 BOND	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions OVERLAND PARK, KS 66214	

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

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

- The books are in the care of ► DIANE PETERS

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is

for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year 2009 or
► tax year beginning _____, _____, and ending _____, _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	NONE
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	\$	NONE
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	\$	NONE

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

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

Form 8868 (Rev. 4-2009)

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

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

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

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

Type or print	Name of Exempt Organization MELVIN SPITCAUF SKY MEMORIAL FOUNDATION	<input checked="" type="checkbox"/>	Employer identification number 43-1186049
File by the extended due date for filing the return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions C/O DIANE PETERS, 10435 BOND	<input checked="" type="checkbox"/>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OVERLAND PARK, KS 66214	<input checked="" type="checkbox"/>	

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

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

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

- The books are in the care of **DIANE PETERS**
Telephone No **913 888-1206** FAX No
- If the organization does not have an office or place of business in the United States, check this box X
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **11/15/2010**

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

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

7 State in detail why you need the extension **ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.**

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

Signature and Verification

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

Signature 

Title **Rich D. Poblocki**

Date **8-15-10**

CBIZ MHM, LLC

11440 TOMAHAWK CREEK PARKWAY

LEAWOOD, KS 66211

Form 8868 (Rev. 4-2009)