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

2009

Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning

, and ending

G Check all that apply

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions

Name of foundation

Trust Under The Will of Della Selsor

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

P.O. Box 1488

Room/suite

City or town, state, and ZIP code

Springfield, OH 45501

A Employer identification number

51-0163338

B Telephone number

(937) 324-5541

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test,
check here and attach computation ☐E If private foundation status was terminated
under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ☐

H Check type of organization

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, col. (c), line 16)J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____

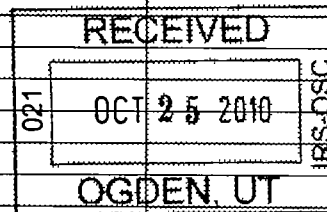
▶ \$

4172297.

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

Part I Analysis of Revenue and Expenses(The total of amounts in columns (b), (c), and (d) may not
necessarily equal the amounts in column (a).)(a) Revenue and
expenses per books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable purposes
(cash basis only)

Revenue	1	Contributions, gifts, grants, etc., received			N/A	
	2	Check ☒ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments	104514.	104514.		Statement 1
	4	Dividends and interest from securities	49418.	49418.		Statement 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-198395.			
	b	Gross sales price for all assets on line 6a	844362.			
	7	Capital gain net income (from Part IV, line 2)		0.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
Operating and Administrative Expenses	b	Less: Cost of goods sold				
	c	Gross profit or (loss)				
	11	Other income	7389.	7389.		Statement 3
	12	Total. Add lines 1 through 11	-37074.	161321.		
	13	Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees Stmt 4	23495.	5874.		17621.
	b	Accounting fees Stmt 5	5510.	1377.		4133.
	c	Other professional fees Stmt 6	29434.	7358.		22076.
	17	Interest				
	18	Taxes Stmt 7	2500.	625.		1875.
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses Stmt 8	1020.	254.		766.
	24	Total operating and administrative expenses. Add lines 13 through 23	61959.	15488.		46471.
	25	Contributions, gifts, grants paid	165421.			165421.
	26	Total expenses and disbursements. Add lines 24 and 25	227380.	15488.		211892.
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	-264454.			
	b	Net investment income (if negative, enter -0-)		145833.		
	c	Adjusted net income (if negative, enter -0-)			N/A	



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		18729.	4578.	4578.
	2	Savings and temporary cash investments		189911.	194951.	194951.
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	7	Other notes and loans receivable ▶				
		Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock Stmt 10		1640452.	1134829.	1337279.
	c	Investments - corporate bonds Stmt 11		1816076.	1928949.	2031554.
11	Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other Stmt 12		527216.	664623.	603935.	
14	Land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers)		4192384.	3927930.	4172297.	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
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				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ ☒					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds		0.	0.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund		0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds		4192384.	3927930.	Statement 9
30	Total net assets or fund balances		4192384.	3927930.		
31	Total liabilities and net assets/fund balances		4192384.	3927930.		

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	4192384.
2	Enter amount from Part I, line 27a	2	-264454.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	3927930.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3927930.

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				
b See Attached Statement				
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 844362.		1042757.	-198395.	
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) FMV 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			-198395.	
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	-198395.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	260357.	4742306.	.054901
2007	232984.	5472521.	.042573
2006	210269.	4886663.	.043029
2005	263710.	4815014.	.054768
2004	235368.	4646880.	.050651
2 Total of line 1, column (d)			2 .245922
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 .049184
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 3959133.
5 Multiply line 4 by line 3			5 194726.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1458.
7 Add lines 5 and 6			7 196184.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions			8 211892.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	1458.
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	1458.
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	1458.
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	9195.
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	9195.
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	7737.
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ☒ Refunded ☒	11	0.

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
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c 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? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ OH		
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)? 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

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► Martin, Browne, Hull & Harper P.L.L. Telephone no ► (937) 324-5541 Located at ► One S Limestone St, Suite 800, Springfield, OH ZIP+4 ► 45502			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15		N/A

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c
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? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Walter A. Wildman	Trustee			
One South Limestone St., Suite 8000				
Springfield, OH 45502	0.00	0.	0.	0.
Glenn W. Collier	Trustee			
One South Limestone St., Suite 8000				
Springfield, OH 45502	0.00	0.	0.	0.

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

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

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

0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	3752216.
b	Average of monthly cash balances	1b	267208.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	4019424.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	4019424.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	60291.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3959133.
6	Minimum investment return. Enter 5% of line 5	6	197957.

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

1	Minimum investment return from Part X, line 6	1	197957.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1458.
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1458.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	196499.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	196499.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	196499.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	211892.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	211892.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	1458.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	210434.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				196499.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			160427.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 211892.				
a Applied to 2008, but not more than line 2a			160427.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				51465.
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	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				145034.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	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				

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

N/A

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

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

	Tax year	Prior 3 years			(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					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**1 Information Regarding Foundation Managers:**

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

None

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

None

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

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

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

See Statement 13

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

c Any submission deadlines

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

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

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

[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
N/A		

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

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 <u><i>Robert M. Walker</i></u> Date <u>10/18/10</u> Title <u>Co Trustee</u>	
	Preparer's signature <u><i>Valerie A. Walker CPA</i></u> Date <u>10/02/10</u> Check if self-employed ☐ Preparer's identifying number _____	Firm's name (or yours if self-employed), address, and ZIP code <u>Taylor, Applegate, Hughes & Assoc. Ltd</u> <u>629 E High St</u> <u>Springfield, OH 45505</u>
Paid Preparer's Use Only	EIN <u> </u> Phone no <u>(937) 325-1538</u>	

Trust Under The Will of Della Selsor

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	St Jude Medical Inc - 1800 shs	P	09/17/08	01/05/09
b	Alcon Inc - 400 shs	P	06/17/08	01/05/09
c	Enterprise Products Ptrs - 3000 shs	P	02/06/06	03/27/09
d	United Technologies Inc - 1000 shs	P	01/14/08	03/27/09
e	FNMA Step-Up Called Bond - 100,000	P	03/07/03	04/09/09
f	Kansas City Southern Industries - 1100 shs	P	05/19/08	05/20/09
g	Thermo Fisher Scientific Inc - 2000 shs	P	10/11/07	05/20/09
h	Amgen Inc - 700 shs	P	11/28/08	05/27/09
i	SBC Communications Inc - 200,000	P	07/16/08	08/14/09
j	AT&T Inc - 2000 shs	P	02/22/08	10/01/09
k	Lilly (Eli) & Company - 900 shs	P	01/08/09	10/01/09
l	Apple Computer Inc - 400 shs	P	04/17/08	10/13/09
m	iShares Russell 2000 Growth Index - 1000 shs	P	08/06/08	10/27/09
n	Research in Motion Ltd - 600 shs	P	09/17/08	10/30/09
o				

(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 59744.		81291.	-21547.
b 35999.		62427.	-26428.
c 67537.		40757.	26780.
d 45112.		71383.	-26271.
e 100000.		100005.	-5.
f 18098.		53106.	-35008.
g 71139.		116481.	-45342.
h 35385.		39935.	-4550.
i 208936.		206800.	2136.
j 53320.		73978.	-20658.
k 29393.		36054.	-6661.
l 19035.		14846.	4189.
m 64330.		77465.	-13135.
n 36334.		68229.	-31895.
o			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			-21547.
b			-26428.
c			26780.
d			-26271.
e			-5.
f			-35008.
g			-45342.
h			-4550.
i			2136.
j			-20658.
k			-6661.
l			4189.
m			-13135.
n			-31895.
o			

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	-198395.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8 }	3	N/A

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

Source	Amount
Enterprise Products Ptrs LP	-27.
Security National Bank	104541.
Total to Form 990-PF, Part I, line 3, Column A	104514.

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
Enterprise Prod Partners LP	-3.	0.	-3.
Securtiy National Bank	49421.	0.	49421.
Total to Fm 990-PF, Part I, ln 4	49418.	0.	49418.

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
Enterprise Products Ptrs - K-1 Activity	7389.	7389.	
Total to Form 990-PF, Part I, line 11	7389.	7389.	

Form 990-PF Legal Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal fees	23495.	5874.		17621.
To Fm 990-PF, Pg 1, ln 16a	23495.	5874.		17621.

Form 990-PF	Accounting Fees			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Audit and tax return preparation fees	5510.	1377.		4133.	
To Form 990-PF, Pg 1, ln 16b	5510.	1377.		4133.	

Form 990-PF	Other Professional Fees			Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Investment fees	29434.	7358.		22076.	
To Form 990-PF, Pg 1, ln 16c	29434.	7358.		22076.	

Form 990-PF	Taxes			Statement	7
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Federal tax	2500.	625.		1875.	
To Form 990-PF, Pg 1, ln 18	2500.	625.		1875.	

Form 990-PF	Other Expenses			Statement	8
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Foreign taxes paid	537.	134.		403.	
Bank charges	24.	6.		18.	
Miscellaneous	470.	117.		353.	
Section 1231 gain (loss)	-11.	-3.		-8.	
To Form 990-PF, Pg 1, ln 23	1020.	254.		766.	

Form 990-PF	Other Funds	Statement	9
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Description	(A) Beginning of Year	(B) End of Year
Fund Balance	4192384.	3927930.
Total to Form 990-PF, Part II, line 29	4192384.	3927930.

Form 990-PF	Corporate Stock	Statement	10
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Description	Book Value	Fair Market Value
Corporate Stocks	1034469.	1252919.
Preferred Stock	100360.	84360.
Total to Form 990-PF, Part II, line 10b	1134829.	1337279.

Form 990-PF	Corporate Bonds	Statement	11
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Description	Book Value	Fair Market Value
Corporate Bonds	1928949.	2031554.
Total to Form 990-PF, Part II, line 10c	1928949.	2031554.

Form 990-PF	Other Investments	Statement	12
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Description	Valuation Method	Book Value	Fair Market Value
Mutual Funds	FMV	319853.	342085.
Equities	FMV	344770.	261850.
Total to Form 990-PF, Part II, line 13		664623.	603935.

Form 990-PF

Grant Application Submission Information
Part XV, Lines 2a through 2d

Statement 13

Name and Address of Person to Whom Applications Should be Submitted

Glenn W. Collier and Walter A. Wildman
1 South Limestone Street
Springfield, OH 45502

Telephone Number

937-324-5541

Form and Content of Applications

Letter, phone call, or both as necessary to describe the plan or programs
and how the money will be used.

Any Submission Deadlines

None

Restrictions and Limitations on Awards

None - However, most grants are made to recipients within a 35 mile radius
of Springfield, Ohio.

Form 990-PF

Grants and Contributions
Paid During the Year

Statement 14

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
Big Brothers and Big Sisters of Springfield 1027 Mitchell Blvd. Springfield, OH 45503	None Youth	Public Charity	1500.
Bridge of Hope Clark County 1027 W High St Springfield, OH 45506	None Civic	Public Charity	500.
Catholic Central Schools 1200 E. High St Springfield, OH 45505	None Education	School	2250.
Catholic Charities 701 E Columbia Street Springfield, OH 45503	None Civic	Public Charity	1250.
Center City Association 105 W High Suite 202 Springfield, OH 45502	None Civic	Public Charity	1500.
Champaign County Arts Council 24 Monument Square Urbana, OH 43078	None Arts	Public Charity	1000.
Champaign County Youth Choir 116 Lafayette Ave Urbana, OH 43078	None Arts	Public Charity	500.
Children's Medical Center of Dayton 1 Childrens Plaza Dayton, OH 45404	None Health Care	Public Charity	1500.

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Choral Arts of Springfield 2401 Kingswood Dr W Springfield, OH 45503	None Arts	Public Charity	1500.
Clark County American Red Cross 1830 North Limestone Street Springfield, OH 45503	None Community Services	Public Charity	500.
Clark County Habitat for Humanity 201 N. Limestone Street Springfield, OH 45503	None Community Services	Public Charity	2000.
Clark County Junior Fair 4401 South Charleston Pike Springfield, OH 45502	None Civic	Public Charity	650.
Clark County Literacy Coalition 137 E High Street Springfield, OH 45502	None Education	Public Charity	9000.
Clark County Retired Teachers Assoc 1164 Pheasant Run Springfield, OH 45503	None Education	Public Charity	500.
Clark State Circle of Friends 100 South Limestone St Springfield, OH 45502	None Education	College	2000.
Clark State Foundation 100 South Limestone St Springfield, OH 45502	None Education	College	5000.
Community Mercy Foundation 1343 N Fountain Blvd Springfield, OH 45504	None Health Care	Hospital	3500.
Community Hospital Health Services Foundation 2615 E High St Springfield, OH 45505	None Health Care	Hospital	1000.

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First Presbyterian Church 15 N Chillicothe St South Charleston, OH 45368	None Religious	Church	10000.
Friends of the Plain City Library 303 W Main St Plain City, OH 43064	None Community Services	Government	750.
Gibault, Inc 6301 S US Highway 41, PO Box 2316 Terre Haute, IN 47802	None Civic	Public Charity	750.
Glen Helen Association 405 Corry Street Yellow Springs, OH 45387	None Community Services	Public Charity	1000.
Hollandia Botanical Gardens 14 E Main St Springfield, OH 45502	None Community Services	Public Charity	1500.
Interface Creative Group 107 Cliff Park Road Springfield, OH 45504	None Arts	Public Charity	1500.
Interfaith Hospitality Network P.O. Box 1606 Springfield, OH 45501	None Community Services	Public Charity	1550.
Jobs & More P.O. Box 334 Springfield, OH 45501	None Community Services	Public Charity	350.
Junior Achievement 1 S Limestone Street Springfield, OH 45502	None Civic	Public Charity	2400.
Leadership Clark County P.O. Box 570 Springfield, OH 45501	None Civic	Public Charity	1500.

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Mad River Theatre Works P.O. Box 248 West Liberty, OH 43457	None Arts	Public Charity	1500.
Madison Conservation Foundation 831 US Highway 42 London, OH 43140	None Community Services	Public Charity	750.
Madison County American Red Cross 21 W. 5th Street London, OH 43140	None Community Services	Public Charity	500.
Madison County Arts Council P.O. Box 122 London, OH 43140	None Arts	Public Charity	500.
Madison County Historical Society 260 E. High Street London, OH 43140	None Civic	Public Charity	1000.
Madison County Visions of Hope 52 N. Main Street London, OH 43140	None Community Services	Public Charity	1000.
National Trail Parks & Recreation District 1301 Mitchell Blvd Springfield, OH 45503	None Community Services	Public Charity	1750.
Nehemiah Foundation 4 W Main St Springfield, OH 45502	None Community Services	Public Charity	1000.
Neighborhood Housing Partnership of Greater Spfld 20 South Limestone Springfield, OH 45502	None Community Services	Public Charity	3500.
Oesterlen Services for Youth 1918 Mechanicsburg Road Springfield, OH 45503	None Community Services	Public Charity	1000.

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Organization Name and Address	None	Community Services	Public Charity	Amount
Ohio Equine & Agriculture Association, Inc. 4122 Laybourne Road Springfield, OH 45505	None	Community Services	Public Charity	7000.
Ohio Lyric Theatre P.O. Box 432 Springfield, OH 45501	None	Arts	Public Charity	1000.
Ohio Masonic Home 2655 W. National Road Springfield, OH 45504	None	Community Services	Public Charity	1000.
Ohio National Road Association 76 E. High Street Springfield, OH 45502		Civic	Public Charity	1250.
Planned Parenthood of Miami Valley 1061 N Bechtle Ave Springfield, OH 45504	None	Community Services	Public Charity	1000.
Presbyterian Child Center 211 Garfield Ave London, OH 43140	None	Community Services	Public Charity	1000.
Project Jericho 300 S Fountain Ave Springfield, OH 45506	None	Arts	Public Charity	100.
Project Woman 1316 E. High Street Springfield, OH 45505	None	Community Services	Public Charity	1500.
Rocking Horse Center 651 S. Limestone Street Springfield, OH 45505	None	Community Services	Public Charity	6500.
Salvation Army 15 S. Plum Street Springfield, OH 45506	None	Community Services	Public Charity	250.

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Special Wish Foundation Greater Springfield Area P.O. Box 2298 Springfield, OH 45501	None Community Services	Public Charity	500.
Springfield Alumni Foundation 4 W Main St Springfield, OH 45502	None Civic	Public Charity	3250.
Springfield Arts Council 117 S Fountain Ave Springfield, OH 45502	None Arts	Public Charity	16700.
Springfield Babe Ruth Baseball League, Inc. P.O. Box 2366 Springfield, OH 45501	None Community Services	Public Charity	100.
Springfield Conservancy District 515 N. Fountain Ave Springfield, OH 45504	None Community Services	Public Charity	5000.
Springfield Museum of Art 107 Cliff Park Road Springfield, OH 45504	None Arts	Public Charity	7750.
Springfield Peace Center P.O. Box 571 Springfield, OH 45501	None Community Services	Public Charity	500.
Springfield Symphony Orchestra P.O. Box 162 Springfield, OH 45501	None Arts	Public Charity	8500.
Tecumseh Boy Scouts 4 W Main St Springfield, OH 45502	None Youth	Public Charity	475.
The Riding Centre 1117 E Hyde Road Yellow Springs, OH 45387	None Community Services	Public Charity	1000.

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Think Tank, Inc. 1241 W. First Street Springfield, OH 45504	None Community Services	Public Charity	750.
United Way of Clark County 120 S. Center Street Springfield, OH 45502	None Community Services	Public Charity	500.
Urbana University 579 College Way Urbana, OH 43078	None Education	College	8000.
Westcott House Foundation 1340 E. High Street Springfield, OH 45505	None Civic	Public Charity	8190.
Wittenberg University P.O. Box 720 Springfield, OH 45501	None Education	College	13406.
Wright State University 3640 Colonel Glenn Hwy Dayton, OH 45435	None Education	College	750.

Total to Form 990-PF, Part XV, line 3a

165421.

Form 990-PF

Grants and Contributions
Approved for Future Payment

Statement 15

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
Springfield Alumni Foundation 4 W Main St Springfield, OH 45502	None Civic	Public Charity	3250.
Springfield Arts Council 117 S Fountain Ave Springfield, OH 45502	None Arts	Public Charity	8000.
Springfield Conservancy District 515 N. Fountain Ave Springfield, OH 45504	None Community Services	Public Charity	5000.
Wittenberg University P.O. Box 720 Springfield, OH 45501	None Education	College	40000.

Total to Form 990-PF, Part XV, line 3b

56250.

- 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 File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	Trust Under The Will of Della Selsor	51-0163338
	Number, street, and room or suite no. If a P.O. box, see instructions P.O. Box 1488	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Springfield, OH 45501	

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

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

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

Martin, Browne, Hull & Harper P.L.L.

- The books are in the care of ☒ **One S Limestone St, Suite 800 - Springfield, OH 45502**
 Telephone No. ☒ (937) 324-5541 FAX No ☒ (937) 325-5432

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

- 4 I request an additional 3-month extension of time until November 15, 2010
- 5 For calendar year 2009, or other tax year beginning _____, and ending _____.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension
Additional time is needed to finalize and review the figures reported on form 990PF to insure that they are complete and accurate.

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	\$	2000.
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	\$	9195.
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

Signature and Verification

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

Signature Title Date

Form 8868 (Rev 4-2009)