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Return of Private Foundation

OMB No 1545-0052

2009

Department of the Treasury
Internal Revenue Serviceor 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

For calendar year 2009, or tax year beginning , and ending

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Bidu Sayao Memorial Children's Trust		A Employer identification number 55-6163644
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (207) 236-4333
	City or town, state, and ZIP code HEaton & RMcKittrick, ttees PO Box 780		C If exemption application is pending, check here <input type="checkbox"/>
	City or town, state, and ZIP code Camden, ME 04843		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) \$ 425,756.		J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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 <input checked="" 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	11,247.	11,247.		Statement 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<12,445.>			
	b Gross sales price for all assets on line 6a	167,123.			
	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				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11	<1,198.>	11,247.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	2,769.	554.		2,215.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees	4,544.	0.		4,544.
	b Accounting fees	500.	250.		250.
	c Other professional fees	3,219.	3,219.		0.
	17 Interest				
	18 Taxes	98.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses				
	24 Total operating and administrative expenses. Add lines 13 through 23	11,130.	4,023.		7,009.
	25 Contributions, gifts, grants paid	20,000.			20,000.
26 Total expenses and disbursements. Add lines 24 and 25	31,130.	4,023.		27,009.	
27 Subtract line 26 from line 12	<32,328.>				
a Excess of revenue over expenses and disbursements		7,224.			
b Net investment income (if negative, enter -0-)					
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			
	2 Savings and temporary cash investments	21,925.	1,398.	1,398.
	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 6	307,568.	345,767.	384,422.
	c Investments - corporate bonds Stmt 7	89,800.	39,800.	39,936.
11 Investments - land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	419,293.	386,965.	425,756.	
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 ▶ <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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	419,293.	386,965.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	0.	0.		
30 Total net assets or fund balances	419,293.	386,965.		
31 Total liabilities and net assets/fund balances	419,293.	386,965.		

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	419,293.
2 Enter amount from Part I, line 27a	2	<32,328.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	386,965.
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	386,965.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a H M Payson #5990057303: see attached	P		
b H M Payson #5990057303: see attached	P		
c add'l gain due to reduction of cost basis not			
d in summary	P		
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 44,308.		47,512.	<3,204.>
b 122,599.		132,056.	<9,457.>
c			
d 216.			216.
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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			<3,204.>
b			<9,457.>
c			
d			216.
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	<12,445.>
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	32,937.	452,486.	.072791
2007	31,849.	532,737.	.059784
2006	17,232.	503,965.	.034193
2005	9,522.	513,520.	.018543
2004	4,590.	519,615.	.008833

2 Total of line 1, column (d)	2	.194144
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	.038829
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	378,405.
5 Multiply line 4 by line 3	5	14,693.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	72.
7 Add lines 5 and 6	7	14,765.
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	27,009.

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 <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	72.
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	72.
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	72.
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	120.
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	120.
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	48.
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input checked="" type="checkbox"/> 48. Refunded <input checked="" type="checkbox"/>	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 <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 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) <input checked="" type="checkbox"/> ME		
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 ► McKittrick & Warren PA Located at ► PO Box 780, Camden, ME	Telephone no. ► 207-236-4333 ZIP+4 ► 04843		
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here		X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		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? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	
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.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		X

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

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ 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

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?

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

6b

X

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

☐ Yes ☒ No

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

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
Hazel Eaton	Trustee			
c/o McKittrick & Warren PA, 36 Chestn	1.00	1,384.	0.	0.
Camden, ME 04843				
Richard McKittrick, Esq.	Trustee			
McKittrick & Warren PA, 36 Chestnut S	1.00	1,385.	0.	0.
Camden, ME 04843				

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	372,097.
b	Average of monthly cash balances	1b	12,071.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	384,168.
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	384,168.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,763.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	378,405.
6	Minimum investment return. Enter 5% of line 5	6	18,920.

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	18,920.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	72.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	72.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	18,848.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	18,848.
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	18,848.

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	27,009.
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	27,009.
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	72.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	26,937.

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				18,848.
2 Undistributed Income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
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	6,181.			
f Total of lines 3a through e	6,181.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 27,009.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				18,848.
e Remaining amount distributed out of corpus	8,161.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	14,342.			
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				0.
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	14,342.			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008	6,181.			
e Excess from 2009	8,161.			

N/A

- b Check box to indicate whether the foundation is a private operating foundation described in section**

☐ 4942(i)(3) or ☐ 4942(i)(5)

- (4) Gross investment income**

[illegible]

1 Information Regarding Foundation Managers:

- None

- None

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
See Statement 8				
Total			3a	20,000.
b <i>Approved for future payment</i>				
None				
Total			3b	0.

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 | | X |
| | (2) Other assets | | X |
| b | Other transactions | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | 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.

Signature of officer or trustee

Date _____

→ Title

Preparer's
signature

Dr. W. A. R.

Date
5/

☐ Check if self-employed

Preparer's identifying number

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

David Nicklas CPA, LLC

PO Box 7649

Portland, ME

04112-7649

FIN ▶

Phone no

207.518.9774

Form **990-PF** (2009)

Sign Here

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Form 990-PF	Dividends and Interest from Securities	Statement	1
Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
H M Payson 5990057303	11,247.	0.	11,247.
Total to Fm 990-PF, Part I, ln 4	11,247.	0.	11,247.

Form 990-PF	Legal Fees			Statement 2
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
McKittrick & Warren PA	4,544.	0.		4,544.
To Fm 990-PF, Pg 1, ln 16a	4,544.	0.		4,544.

Form 990-PF	Accounting Fees			Statement 3
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
H M Payson & Co; tax preparation	500.	250.		250.
To Form 990-PF, Pg 1, ln 16b	500.	250.		250.

Form 990-PF	Other Professional Fees			Statement 4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
H M Payson & Co; investment fees	3,219.	3,219.		0.
To Form 990-PF, Pg 1, ln 16c	3,219.	3,219.		0.

Form 990-PF	Taxes			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
2009 estimated taxes paid	98.	0.		0.	
To Form 990-PF, Pg 1, ln 18	98.	0.		0.	

Form 990-PF	Corporate Stock		Statement	6
Description	Book Value	Fair Market Value		
Corporate Stock basis adjustments not posted by investment custodian	345,957.	384,422.		
	<190.>	0.		
Total to Form 990-PF, Part II, line 10b	345,767.	384,422.		

Form 990-PF	Corporate Bonds		Statement	7
Description	Book Value	Fair Market Value		
Corporate Bonds	39,800.	39,936.		
Total to Form 990-PF, Part II, line 10c	39,800.	39,936.		

Form 990-PF Grants and Contributions Statement 8
Paid During the Year

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
American Cancer Society's Camp Rainbow 1 Main St, Suite 300 Topsham, ME 04086	None General purpose	Public Charity	3,000.
Angels Dancing with Horses 150 Ingraham Mountain Rd. Augusta, ME 04330	None General purpose	Public Charity	1,000.
Camp Sunshine at Sebago Lake Inc PO Box 187 So Casco, ME 04077	None General purpose	Public Charity	4,000.
Friends of Little Field Home P.O. Box 108 Hebron, ME 04238	None General purpose	Public Charity	4,000.
Kids Legal P.O. Box 547 Portland, ME 04112	None General purpose	Public Charity	1,000.
Pen Bay Healthcare Foundation; Kno-Wal-Lin 170 Pleasant Street Rockland, ME 04841	None General purpose	Public Charity	1,000.
Pine Tree Camp Campership Fund 149 Front St. Bath, ME 04530	None General purpose	Public Charity	2,000.
Tanglewood Camp and Learning Center One Tanglewood Rd Lincolnville, ME 04849	None General purpose	Public Charity	4,000.
Total to Form 990-PF, Part XV, line 3a			20,000.

BIDU SAYAO MEMORIAL CHILDRENS TRUST

Summary of Assets

55-6163644

12/31/2009

Units	Description	Tax Cost		Market Value	
	CASH				
	FEDERATED INV PRIME OBLIGATIONS FUND I #10 MMKT	1,398.24		1,398.00	
		1,398.24		1,398.00	
	\$10,000 BANK OF AMERICA CORP 4 4.5% 03/15/2014-2008	9,650.00		9,802.00	
	\$10,000 DOW CHEMICAL COMPANY 5.2% 03/15/2010	10,061.20		9,988.00	
	\$10,000 GENERAL ELECTRIC CAPITAL CORP 5.125% 07/15/2014	10,117.80		10,137.00	
	\$10,000 WELLS FARGO & COMPANY 4.2% 01/15/2010	9,971.00		10,009.00	
		39,800.00		39,936.00	
	170 ACCENTURE PLC A	6,327.67		7,055.00	
	200 AFLAC INC	5,848.93		9,250.00	
	120 AIRGAS INC	5,305.89		5,712.00	
	130 BECTON DICKINSON & CO	10,752.22		10,252.00	
	175 BEST BUY CO INC	6,743.56		6,906.00	
	130 CHEVRON CORP	6,972.55		10,009.00	
	125 COCA-COLA CO	5,090.00		7,125.00	
	110 COLGATE-PALMOLIVE CO	6,061.05		9,037.00	
	170 CONOCOPHILLIPS	8,952.37		8,682.00	
	140 COVIDIEN PLC	6,823.82		6,705.00	
	195 CUMMINS INC	7,425.87		8,943.00	
	285 DOMINION RESOURCES INC VA	9,637.50		11,092.00	
	95 DUN & BRADSTREET CORP	6,939.77		8,015.00	
	200 EXXON MOBIL CORP	10,199.00		13,638.00	
	160 GENERAL DYNAMICS CORP	8,743.62		10,907.00	
	220 HARRIS CORPORATION	8,353.29		10,461.00	
	300 HASBRO INC	7,802.24		9,618.00	
	100 IBM CORP	9,235.00		13,090.00	
	245 ITT CORP	7,972.95		12,186.00	
	160 JOHNSON AND JOHNSON	9,771.77		10,306.00	
	105 JP MORGAN CHASE & CO	4,095.00		4,375.00	
	250 MARATHON OIL CORP	13,269.68		7,805.00	
	130 MCDONALDS CORP	8,332.73		8,117.00	
	200 MEDTRONIC INC	9,888.16		8,796.00	
	225 MICROSOFT CORP	6,108.75		6,858.00	
	130 NIKE INC CL B	7,326.51		8,589.00	
	345 ORACLE CORP	6,740.65		8,463.00	
	130 PEPSICO INC	8,113.61		7,904.00	
	630 PFIZER INC	10,936.20		11,460.00	
	360 PHARMACEUTICAL PRODUCT DEVEL	8,321.43		8,438.00	
	130 PROCTER & GAMBLE CO	6,834.60		7,882.00	
	260 TEXAS INSTRUMENTS INC	6,570.79		6,776.00	
	150 3M CO	11,315.50		12,401.00	
	350 TJX COS INC NEW	8,466.50		12,793.00	
	125 TRAVELERS COMPANIES INC	5,318.00		6,233.00	
	150 UNITED TECHNOLOGIES CORP	11,012.49		10,412.00	
	4681.65 VANGUARD SHORT-TERM INVESTMENT GRADE FUND ADM	50,000.00		49,579.00	
	160 WAL-MART STORES INC	8,347.30		8,552.00	
		345,956.97		384,422.00	
	Total Portfolio	387,155.21	387,155.21	425,756.00	425,756.00

2009 Tax Information Statement

Page 7 of 20

Account Number: 5990057303
 Recipient's Tax ID number: XX-XXX3644
 Payer's Federal ID number: 01-0420707

☐ 2nd TIN notice

☐ Corrected

Payer's Name and Address
 H M PAYSON & CO
 ONE PORTLAND SQUARE P O BOX 31
 PORTLAND, ME 04112

2009 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks, Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
260.0000	054303102	AVON PRODUCTS INC	11/06/2008	10/15/2009	8,806.42	6,537.48	2,268.94	0.00
100.0000	G2552X108	COVIDIEN LIMITED (ISIN #BMG2552X1083 SED	05/20/2008	04/02/2009	3,280.98	4,947.49	-1,666.51	0.00
140.0000	25243Q205	DIAGEO PLC SPONSORED ADR (ISIN #US25243Q2057 SEDOL #2144724)	05/15/2008	03/09/2009	5,792.29	11,123.75	-5,331.46	0.00
225.0000	263534109	DU PONT E I DE NEMOURS & CO	04/02/2009	07/10/2009	5,519.24	5,716.25	-197.01	0.00
2943	41457P106	HARRIS STRATEX NETWORKS INC A	05/27/2009	06/10/2009	1.89	1.57	0.32	0.00
32.0000	41457P106	HARRIS STRATEX NETWORKS INC A	05/27/2009	06/26/2009	191.67	170.88	20.79	0.00
180.0000	418056107	HASBRO INC	07/28/2009	11/24/2009	5,210.26	4,681.34	528.92	0.00
260.0000	478366107	JOHNSON CONTROLS INC	04/02/2009	08/20/2009	6,453.71	3,934.00	2,519.71	0.00
65.0000	670346105	NUCOR CORP	04/02/2009	06/10/2009	3,045.06	2,809.05	236.01	0.00
65.0000	670346105	NUCOR CORP	04/02/2009	08/21/2009	3,041.34	2,809.04	232.30	0.00
105.0000	832110100	SMITH INTERNATIONAL INC	10/09/2008	08/21/2009	2,964.92	4,780.95	-1,816.03	0.00
Total Short Term Sales Reported on 1099-B						44,307.78	-3,204.02	0.00
Long Term 15% Sales Reported on 1099-B								
150.0000	031162100	AMGEN INC	12/22/2004	11/24/2009	8,472.92	9,598.00	-1,125.08	0.00
200.0000	060505104	BANK OF AMERICA CORP	02/25/2005	09/14/2009	3,370.27	9,301.00	-5,930.73	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



2009 Tax Information Statement

Account Number: 5990057303
 Recipient's Tax ID number: XX-XXX3644
 Payer's Federal ID number: 01-0420707
 Recipient's Name and Address
 BIDU SAYAO MEMORIAL
 46 ANNIS RD
 CAMDEN, ME 04843

☐ Corrected ☐ 2nd TIN notice

Payer's Name and Address
 H M PAYSON & CO
 ONE PORTLAND SQUARE P O BOX 31
 PORTLAND, ME 04112

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks, Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
150 0000	055622104	BP PLC SPONS ADR (ISIN #US0556221044 SED	12/16/2004	11/24/2009	8,801.53	8,774.50	27.03	0.00
70 0000	166764100	CHEVRON CORP	12/13/2004	11/24/2009	5,509.48	3,754.45	1,755.03	0.00
500 0000	17275R102	CISCO SYSTEMS INC	12/13/2004	11/24/2009	11,831.14	9,705.00	2,126.14	0.00
125 0000	191216100	COCA-COLA CO/THE	11/03/2004	04/02/2009	5,706.97	5,090.00	616.97	0.00
300 0000	G47791101	INGERSOLL RAND PLC (ISIN #BMG4776G1015 S	11/04/2004	09/14/2009	9,552.75	10,477.00	-924.25	0.00
500 0000	458140100	INTEL CORP	11/03/2004	06/26/2009	8,146.79	11,330.00	-3,183.21	0.00
75 0000	478160104	JOHNSON AND JOHNSON	11/03/2004	04/02/2009	3,999.23	4,462.13	-462.90	0.00
330 0000	478366107	JOHNSON CONTROLS INC	02/08/2005	05/22/2009	6,198.75	6,512.55	-313.80	0.00
70 0000	478366107	JOHNSON CONTROLS INC	02/08/2005	08/20/2009	1,737.54	1,381.45	356.09	0.00
150 0000	494368103	KIMBERLY-CLARK CORP	12/16/2004	09/14/2009	8,704.35	9,706.00	-1,001.65	0.00
175 0000	594918104	MICROSOFT CORP	11/18/2004	05/22/2009	3,476.16	4,751.25	-1,275.09	0.00
500 0000	654902204	NOKIA OYJ CORP SPON ADR (ISIN #US6549022	11/22/2005	02/02/2009	6,017.34	8,675.00	-2,657.66	0.00
100 0000	742718109	PROCTER & GAMBLE CO	11/04/2004	04/02/2009	4,972.97	5,228.50	-255.53	0.00
135 0000	824348106	SHERWIN WILLIAMS CO	10/09/2008	11/24/2009	8,184.55	7,384.56	799.99	0.00
350 0000	872540109	TJX COS INC NEW	VARIOUS	07/28/2009	12,507.89	10,620.50	1,887.39	0.00
100 0000	931142103	WAL-MART STORES INC	12/13/2004	04/02/2009	5,407.97	5,304.50	103.47	0.00
Total Long Term 15% Sales Reported on 1099-B						132,056.39	-9,457.79	0.00

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