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Form 990-PF

Return of Private Foundation

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

2009

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

For calendar year 2009, or tax year beginning 01-01-2009, and ending 12-31-2009

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 JOHN J AND LOIS A TENNANT FOUNDATION	
	Number and street (or P O box number if mail is not delivered to street address) PO BOX 938	Room/suite
	City or town, state, and ZIP code VANCOUVER, WA 98660938	

A Employer identification number

91-1912105

B Telephone number (see page 10 of the instructions)
(360) 694-5502

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 foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 755,602** **J** Accounting method Cash Accrual
 Other (specify) *(Part I, column (d) must be on cash basis.)*

Part I Analysis of Revenue and Expenses <i>(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))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	2 Check <input type="checkbox"/> <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	111	111		
	4 Dividends and interest from securities.	8,340	8,340		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	42,088			
	b Gross sales price for all assets on line 6a 2,182,879				
	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) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	-33,637	8,451			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest	18	18		
	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				
	23 Other expenses (attach schedule)	55	55		
	24 Total operating and administrative expenses.	73	73		0
Add lines 13 through 23					
25 Contributions, gifts, grants paid	93,205			93,205	
26 Total expenses and disbursements. Add lines 24 and 25	93,278	73		93,205	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-126,915				
b Net investment income (if negative, enter -0-) . . .		8,378			
c Adjusted net income (if negative, enter -0-) . . .					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets					
1	Cash—non-interest-bearing				
2	Savings and temporary cash investments	156,630	250,622	250,622	
3	Accounts receivable ►				
	Less allowance for doubtful accounts ►				
4	Pledges receivable ►				
	Less allowance for doubtful accounts ►				
5	Grants receivable				
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 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				
10a	Investments—U S and state government obligations (attach schedule)				
b	Investments—corporate stock (attach schedule)	719,301	498,394	504,980	
c	Investments—corporate bonds (attach schedule)				
11	Investments—land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
15	Other assets (describe ►)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	875,931	749,016	755,602	
Liabilities					
17	Accounts payable and accrued expenses				
18	Grants payable				
19	Deferred revenue				
20	Loans from officers, directors, trustees, and other disqualified persons				
21	Mortgages and other notes payable (attach schedule)				
22	Other liabilities (describe ►)				
23	Total liabilities (add lines 17 through 22)			0	
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				
28	Paid-in or capital surplus, or land, bldg , and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds	875,931	749,016		
30	Total net assets or fund balances (see page 17 of the instructions)	875,931	749,016		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	875,931	749,016		

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	875,931
2	Enter amount from Part I, line 27a	2	-126,915
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	749,016
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	749,016

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.)
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1a See Additional Data Table

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)
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a See Additional Data Table

b

c

d

e

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) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
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a See Additional Data Table

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	-42,088
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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	-86,737
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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

 Yes No

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

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	107,012	805,450	000 132860
2007	104,306	822,654	000 126792
2006	66,075	822,654	000 080319
2005	65,227	694,357	000 093939
2004	70,437	658,760	000 106924

2 Total of line 1, column (d).	2 000 540834
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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	3 000 108167
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4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4
---	---

5 Multiply line 4 by line 3.	5
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6 Enter 1% of net investment income (1% of Part I, line 27b).	6 84
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7 Add lines 5 and 6.	7 84
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8 Enter qualifying distributions from Part XII, line 4.	8 93,205
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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	84
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		2	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		3	84
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
3	Add lines 1 and 2.		5	84
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		7	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		8	
6	Credits/Payments		9	
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	695	
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	695	
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached		10	611
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		11	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/>	611	Refunded <input type="checkbox"/>	

Part VII-A Statements Regarding Activities

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?		Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
1c	Did the foundation file Form 1120-POL for this year?			No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year			
	(1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
	<i>If "Yes," attach a detailed description of the activities.</i>			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		3	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?		4b	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	
	<i>If "Yes," attach the statement required by General Instruction T.</i>			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either		6	Yes
	● 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?			
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>		7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> WA			
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? <i>If "No," attach explanation.</i>		8b	
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)? <i>If "Yes," complete Part XIV</i>		9	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		10	No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	<input type="checkbox"/> 11		<input type="checkbox"/> No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	<input type="checkbox"/> 12		<input type="checkbox"/> No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ►	<input type="checkbox"/> 13	<input checked="" type="checkbox"/> Yes	
14	The books are in care of ►JOHN J TENNANT JR Located at ►1498 SE TECH CENTER PL STE 160 VANCOUVER WA	Telephone no ►(503) 241-1255 ZIP +4 ►98683		
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 ►	<input type="checkbox"/> 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.

		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here. ►	<input type="checkbox"/> 1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	<input type="checkbox"/> 1c	<input type="checkbox"/> No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If "Yes," list the years ► 20____, 20____, 20____, 20____		
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)	<input type="checkbox"/> 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 ► 20____, 20____, 20____, 20____		
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"/> 3b	<input type="checkbox"/> Yes
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)	<input type="checkbox"/> 4a	<input type="checkbox"/> No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<input type="checkbox"/> 4b	<input type="checkbox"/> No
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?		

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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"/> Yes <input checked="" type="checkbox"/> No</p>	<p>5b</p>
<p>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)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/> Yes</p>	<p>5b</p>
<p>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"/> Yes <input checked="" type="checkbox"/> No <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i></p>	<p>5b</p>
<p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>6b</p>
<p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i></p>	<p>6b</p>
<p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>7b</p>
<p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?</p>	<p>7b</p>

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)

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
JOHN J TENNANT JR 1498 SE TECH CENTER PL STE 160 VANCOUVER, WA 98683	PRESIDENT 001 00	0		
LOIS A TENNANT 1498 SE TECH CENTER PL STE 160 VANCOUVER, WA 98683	SECRETARY 000 00	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."

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

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"

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.

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

1 N/A	
2	
All other program-related investments See page 24 of the instructions	
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
b	Average of monthly cash balances.	1b
c	Fair market value of all other assets (see page 24 of the instructions).	1c
d	Total (add lines 1a, b, and c).	1d
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e
2	Acquisition indebtedness applicable to line 1 assets.	2
3	Subtract line 2 from line 1d.	3
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5
6	Minimum investment return. Enter 5% of line 5.	6

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	
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	84
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	84
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	84
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	84
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	-84

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26 <input checked="" type="checkbox"/>	1a	93,205
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the	3a	
a	Suitability test (prior IRS approval required).	3b	
b	Cash distribution test (attach the required schedule).	4	93,205
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	
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).	6	84
6	Adjusted qualifying distributions. Subtract line 5 from line 4.		93,121

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				-84
2 Undistributed income, if any, as of the end of 2008				
a Enter amount for 2008 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004.	39,766			
b From 2005.	65,227			
c From 2006.	32,620			
d From 2007.	68,041			
e From 2008.	67,949			
f Total of lines 3a through e.	273,603			
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ _____ 93,205				
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.				
e Remaining amount distributed out of corpus	93,205			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	366,808			
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.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	39,850			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	326,958			
10 Analysis of line 9				
a Excess from 2005.	65,227			
b Excess from 2006.	32,620			
c Excess from 2007.	68,041			
d Excess from 2008.	67,949			
e Excess from 2009.	93,121			

Part XIV **Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 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))

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

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

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the 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

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

6 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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			► 3a	93,205
b Approved for future payment				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property				14	8,451
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				18	-42,088
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)					-33,637
13 Total Add line 12, columns (b), (d), and (e)				13	-33,637
(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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)
N/A	0

Additional Data

Software ID: 09000123
Software Version:
EIN: 91-1912105
Name: JOHN J AND LOIS A TENNANT FOUNDATION

Part VI Line 7 - Tax Paid Original Return: 695

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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.)
500 SHS APPLE COMPUTER	P	2008-09-19	2009-02-24
500 SHS AETNA	P	2008-06-20	2009-03-13
500 SHS AETNA	P	2008-12-22	2009-03-13
1000 SHS ALLEGHENY TECH	P	2008-10-17	2009-02-24
500 SHS CHUBB CORP	P	2009-07-27	2009-08-04
5000 SHS CENTRAL PAC FIN	P	2009-09-17	2009-10-16
400 SHS GOLDMAN SACHS	P	2008-09-19	2009-02-24
500 SHS JA SOLAR HOLDINGS	P	2008-04-28	2009-04-03
500 SHS JA SOLAR HOLDINGS	P	2008-04-28	2009-04-03
1000 SHS JA SOLAR HOLDINGS	P	2008-09-19	2009-04-03
49 SHS MGM MIRAGE	P	2008-01-08	2009-07-21
4900 SHS MMC ENERGY	P	2007-06-11	2009-06-17
100 SHS MMC ENERGY	P	2007-06-11	2009-06-17
2400 SHS MMC ENERGY	P	2007-06-11	2009-06-17
3019 SHS MMC ENERGY	P	2007-06-11	2009-06-17
5445 SHS MMC ENERGY	P	2007-06-11	2009-09-04
4555 SHS MMC ENERGY	P	2009-02-19	2009-09-04
2000 SHS WELLS FARGO	P	2009-01-16	2009-05-21
1000 SHS WELLS FARGO	P	2009-05-06	2009-05-21
1500 SHS WHIRLPOOL	P	2009-04-14	2009-04-27
1000 SHS WHIRLPOOL	P	2009-05-15	2009-06-08
1000 SHS ABBOTT LABS	P	2009-05-15	2009-06-19
1000 SHS BARRICK GOLD	P	2009-04-17	2009-05-15
1000 SHS AETNA	P	2009-03-20	2009-09-18
1000 SHS AMEDISYS	P	2009-05-15	2009-07-17
2000 SHS AMEDISYS	P	2009-09-04	2009-09-18
2000 SHS AMEDISYS	P	2009-11-20	2009-12-18
500 SHS BUNGE LTD	P	2008-10-17	2009-03-20
1000 SHS BUNGE LTD	P	2009-01-16	2009-03-20
1000 SHS BIOGEN	P	2009-04-17	2009-06-19

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
45,027		70,620	-25,593
12,066		22,112	-10,046
12,066		12,953	-887
19,852		32,024	-12,172
24,086		22,632	1,454
11,892		14,061	-2,169
32,604		54,991	-22,387
1,712		11,718	-10,006
1,715		11,710	-9,995
3,430		13,874	-10,444
311		3,657	-3,346
8,812		649	8,163
180		13	167
6		318	-312
5,434		400	5,034
7,836		722	7,114
6,555			6,555
48,494		44,431	4,063
24,247		25,818	-1,571
68,420		51,364	17,056
43,022		44,324	-1,302
45,475		44,524	951
32,996		28,974	4,022
31,276		24,124	7,152
35,576		34,506	1,070
73,267		69,979	3,288
82,567		75,839	6,728
28,018		24,370	3,648
56,081		44,624	11,457
52,605		48,374	4,231

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - I

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-25,593
			-10,046
			-887
			-12,172
			1,454
			-2,169
			-22,387
			-10,006
			-9,995
			-10,444
			-3,346
			8,163
			167
			-312
			5,034
			7,114
			6,555
			4,063
			-1,571
			17,056
			-1,302
			951
			4,022
			7,152
			1,070
			3,288
			6,728
			3,648
			11,457
			4,231

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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.)
1000 SHS CATERPILLAR	P	2009-02-12	2009-04-15
2000 SHS CHUBB CORP	P	2009-07-27	2009-08-21
1000 SHS CEDC	P	2009-05-15	2009-08-21
2000 SHS CONSTELLATION ENERGY GRP	P	2008-12-19	2009-01-16
2000 SHS CONSTELLATION ENERGY GRP	P	2009-04-17	2009-06-05
500 SHS COLGATE PALMOLIVE	P	2009-08-21	2009-09-18
1000 SHS CISCO	P	2009-06-19	2009-07-15
1000 SHS CEMEX	P	2008-12-19	2009-01-16
3000 SHS EL PASO CORP	P	2009-05-11	2009-06-19
3000 SHS EAGLE MATERIALS	P	2009-01-20	2009-03-20
2000 SHS FIDELITY NATL FINANCE	P	2009-05-11	2009-08-21
700 SHS FIDELITY NATL FINANCIAL	P	2009-05-15	2009-08-21
1000 SHS GE	P	2008-06-20	2009-04-17
500 SHS SPDR TRUST	P	2009-06-19	2009-09-18
800 SHS GSK	P	2009-02-19	2009-06-19
200 SHS GSK	P	2009-02-20	2009-06-19
1000 SHS K-SEA TRANSPORTATION	P	2009-05-15	2009-07-17
800 SHS MGM MIRAGE	P	2008-01-18	2009-04-17
500 SHS MOSAIC CO	P	2008-11-21	2009-05-15
500 SHS POTASH CORP	P	2009-06-19	2009-11-20
500 SHS RIMM	P	2009-09-28	2009-09-28
500 SHS RIMM	P	2009-11-25	2009-11-25
500 SHS RIMM	P	2009-11-25	2009-11-25
300 SHS RIO TINTO	P	2008-07-18	2009-04-17
300 SHS RIO TINTO	P	2008-11-25	2009-04-17
1500 SHS STANCORP	P	2009-02-20	2009-08-21
2000 SHS STANCORP	P	2009-02-24	2009-08-21
1000 SHS SPIRIT AEROSYSTEMS	P	2008-06-20	2009-05-15
2000 SHS ATT	P	2009-10-19	2009-11-20
500 SHS VALERO	P	2008-03-14	2009-04-17

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
30,826		30,708	118
92,667		90,526	2,141
30,776		21,424	9,352
52,469		48,924	3,545
48,168		44,039	4,129
37,854		36,495	1,359
19,446		18,744	702
9,426		9,324	102
28,401		26,345	2,056
61,161		59,275	1,886
30,372		30,717	-345
10,630		10,271	359
12,266		29,384	-17,118
47,746		46,545	1,201
28,180		27,260	920
7,045		6,821	224
20,776		19,424	1,352
4,098		59,699	-55,601
25,138		20,266	4,872
55,704		54,295	1,409
31,612		33,841	-2,229
31,612		29,969	1,643
33,464		29,969	3,495
43,549		127,128	-83,579
43,549		30,422	13,127
52,931		45,027	7,904
70,574		41,289	29,285
12,876		24,616	-11,740
53,308		52,026	1,282
10,047		24,439	-14,392

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - I

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			118
			2,141
			9,352
			3,545
			4,129
			1,359
			702
			102
			2,056
			1,886
			-345
			359
			-17,118
			1,201
			920
			224
			1,352
			-55,601
			4,872
			1,409
			-2,229
			1,643
			3,495
			-83,579
			13,127
			7,904
			29,285
			-11,740
			1,282
			-14,392

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
500 SHS VALERO	P	2008-07-18	2009-04-17
1000 SHS VALERO	P	2009-03-25	2009-04-17
1000 SHS VALERO	P	2009-03-25	2009-09-18
1000 SHS VALERO	P	2009-06-03	2009-09-18
1000 SHS WALGREEN CO	P	2007-10-01	2009-04-17
3000 SHS BARRICK GOLD	P	2009-03-20	2009-03-24
200 SHS MOSAIC CO	P	2009-05-15	2009-05-21
300 SHS MOSAIC CO	P	2009-05-15	2009-05-21
2000 SHS JA SOLAR	P	2009-03-23	2009-04-03
1000 SHS WHIRLPOOL	P	2009-04-14	2009-07-17
EXPIRED SHORT SALES			

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
10,047		18,470	-8,423
20,094		18,836	1,258
19,624		18,832	792
19,624		18,608	1,016
27,676		41,346	-13,670
90,403		96,668	-6,265
10,042		10,535	-493
15,062		15,792	-730
577		2,323	-1,746
5,714		20,415	-14,701
111,717		225	111,492

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-8,423
			1,258
			792
			1,016
			-13,670
			-6,265
			-493
			-730
			-1,746
			-14,701
			111,492

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
BOYS GIRLS CLUBS OF MONTEREY 1332 LA SALLE SEASIDE, CA 93955			GENERAL PURPOSE	6,000
VANCOUVER WOMEN'S FOUNDATION 1053 OFFICERS ROW VANCOUVER, WA 98661			GENERAL PURPOSE	2,010
DEL MONTE FOREST FOUNDATION 3101 FOREST LAKE RD PEBBLE BEACH, CA 93953			GENERAL PURPOSE	500
LOAVES AND FISHES 210 N MAIN ST VANCOUVER, WA 98642			GENERAL PURPOSE	3,000
TRANSITIONAL YOUTH 14945 SW SEQUOIA PKWY PORTLAND, OR 97224			GENERAL PURPOSE	10,000
VANCOUVER NATIONAL HISTORIC RESERVE 612 E RESERVE ST VANCOUVER, WA 98661			GENERAL PURPOSE	500
BOYS GIRLS CLUB OF SW WASHINGTON 409 NE ANDERSON ST VANCOUVER, WA 98665			GENERAL PURPOSE	55,000
CHILDREN'S CENTER 415 W 11TH STREET VANCOUVER, WA 98660			GENERAL PURPOSE	500
SW WASHINGTON MEDICAL CENTER 602 NE 92ND VANCOUVER, WA 98664			GENERAL PURPOSE	1,000
JESUIT HIGH SCHOOL 9000 SW BVTN HILLSDALE HWY PORTLAND, OR 97225			GENERAL PURPOSE	150
MONTEREY PENINSULA SUNRISE ROTARY PO BOX 2051 MONTEREY, CA 93942			GENERAL PURPOSE	250
GALES CREEK CAMP 6975 SW SANDBURG ST STE 150 PORTLAND, OR 97223			GENERAL PURPOSE	195
FATHER TAAFFE FOUNDATION 945 COLUMBIA ST NE SALEM, OR 97301			GENERAL PURPOSE	2,500
MT ANGEL ABBEY 1 ABBEY DRIVE ST BENEDICT, OR 97373			GENERAL PURPOSE	2,500
VANCOUVER SYMPHONY PO BOX 525 VANCOUVER, WA 98666			GENERAL PURPOSE	200
Total			► 3a	93,205

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
LEUKEMIA LYMPHOMA SOCIETY 9320 SW BARBUR BLVD PORTLAND, OR 97219			GENERAL PURPOSE	100
HUMANE SOCIETY OF SW WASHINGTON 2121 ST FRANCIS LANE VANCOUVER, WA 98660			GENERAL PURPOSE	750
CASA OF CENTRAL OREGON 1130 NW HARRIMAN ST BEND, OR 97701			GENERAL PURPOSE	200
ST MARYS HOME FOR BOYS 16535 SW BVTN HILLSDALE HWY BEAVERTON, OR 97006			GENERAL PURPOSE	600
HOSPICE OF THE CENTRAL COAST 2 UPPER RAGSDALE DRIVE MONTEREY, CA 93940			GENERAL PURPOSE	1,000
FREE CLINIC OF SW WASHINGTON 4100 PLOMONDON ST VANCOUVER, WA 98661			GENERAL PURPOSE	5,250
PORLTAND ART MUSEUM 1219 SW PARK AVE PORTLAND, OR 97205			GENERAL PURPOSE	1,000
Total			► 3a	93,205

**TY 2009 Investments Corporate
Stock Schedule**

Name: JOHN J AND LOIS A TENNANT FOUNDATION

EIN: 91-1912105

Software ID: 09000123

Software Version: 2009.0.12

Name of Stock	End of Year Book Value	End of Year Fair Market Value
4555 shares of MMC ENERGY INC NEW COMMON		
4000 shares of ANNALY CAP MGMT INC	74,807	69,400
1000 shares of BARRICK GOLD CORP	43,153	39,380
1000 shares of CENTR EURO DISTRIBUTION CP	33,124	28,410
500 shares of CHINA NATIONAL OFFSHORE	77,620	77,725
1500 shares of COMMUNITY HEALTH SYSTEMS	49,946	53,400
1000 shares of WALGREEN CO		
1000 shares of AETNA US HEALTHCARE		
1000 shares of ALLEGHENY TECHNOLOGIES INC		
500 shares of APPLE INC		
500 shares of BUNGE LTD		
252 shares of VARIOUS OPTIONS		
1000 shares of CEMEX S.A.B. DE C.V.		
2000 shares of CONSTELLATION ENERGY GROUP		
1000 shares of GENERAL ELECTRIC		
400 shares of GOLDMAN SACHS GROUP		
2000 shares of JA SOLAR HOLDINGS CO		
1000 shares of METLIFE INC PFD B	12,508	24,010
49 shares of MGM MIRAGE		
15864 shares of MMC ENERGY INC		
500 shares of MOSAIC COMPANY		
600 shares of RIO TINTO PLC ADR		
1000 shares of SPIRIT AEROSYSTEMS		
1000 shares of VALERO ENERGY		
500 shares of GOLDMAN SACHS GROUP	82,970	84,420
2000 shares of JA SOLAR HOLDINGS CO	6,331	11,400
2000 shares of K-SEA TRANSPORTATION PRTRS	23,702	23,160
500 shares of SPDR GOLD TR GOLD SHS ETF	55,210	53,655
1000 shares of STANCORP FINANCIAL	39,023	40,020

TY 2009 Other Expenses Schedule

Name: JOHN J AND LOIS A TENNANT FOUNDATION

EIN: 91-1912105

Software ID: 09000123

Software Version: 2009.0.12

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Brokerage Fees	55	55		

4797

Sales of Business Property

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

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

OMB No 1545-0184

2009

Attachment
Sequence No 27

Name(s) shown on return

JOHN J AND LOIS A TENNANT FOUNDATION

Identifying number

91-1912105

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)
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	105
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9 Skip lines 8, 9, 11, and 12 below						
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below						
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 (see instructions)					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	

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 ►		Property A	Property B	Property C	Property D
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	Sections 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	