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

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

2009

For calendar year 2009, or tax year beginning

4/1/2009, and ending

3/31/2010

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 Subaru of America Foundation, Inc.	A Employer identification number 22-2531774	
	Number and street (or P O box number if mail is not delivered to street address) PO Box 6000	Room/suite	B Telephone number (see page 10 of the instructions) (856) 488-8785
	City or town, state, and ZIP code Cherry Hill NJ 08034-6000		C If exemption application is pending, check here ► <input type="checkbox"/> D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <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			
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 1,868,485	J Accounting method	<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) (Part I, column (d) must be on cash basis)	

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	420,000			
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B	0	0	0	
	3 Interest on savings and temporary cash investments	38,606	38,606	0	
	4 Dividends and interest from securities				
	5 a Gross rents				
	b Net rental income or (loss)	0			
	6 a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a	0			
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10 a Gross sales less returns and allowances	0			
b Less Cost of goods sold	0				
c Gross profit or (loss) (attach schedule)	0				
11 Other income (attach schedule)	0	0	0		
12 Total. Add lines 1 through 11	458,606	38,606	0		
Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	0	0	0	0
	c Other professional fees (attach schedule)	0	0	0	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	783		0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses.	1,328	0	0	0
	Add lines 13 through 23	2,111	0	0	0
25 Contributions, gifts, grants paid	140,215			140,215	
26 Total expenses and disbursements. Add lines 24 and 25	142,326	0	0	140,215	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	316,280				
b Net investment income (if negative, enter -0-)		38,606			
c Adjusted net income (if negative, enter -0-)			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	1,199,408	1,868,485	1,868,485
	3	Accounts receivable ►	0		
		Less. allowance for doubtful accounts ►	0		0
	4	Pledges receivable ►	0		
		Less allowance for doubtful accounts ►	0	0	0
	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) ►	0		
		Less allowance for doubtful accounts ►	0	0	0
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10	a Investments—U S and state government obligations (attach schedule)	0	0	0
		b Investments—corporate stock (attach schedule)	0	0	0
		c Investments—corporate bonds (attach schedule)	0	0	0
Liabilities	11	Investments—land, buildings, and equipment basis ►	0		
		Less accumulated depreciation (attach schedule) ►	0		
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ►	0		
		Less accumulated depreciation (attach schedule) ►	0		
	15	Other assets (describe ►)	0		
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,199,054	1,868,485	1,868,485
Net Assets or Fund Balances	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21	Mortgages and other notes payable (attach schedule)	0	0	
	22	Other liabilities (describe ► Federal excise tax payable)	0	772	
	23	Total liabilities (add lines 17 through 22)	0	772	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ► <input checked="" type="checkbox"/>			
	24	Unrestricted	1,199,054	1,867,713	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input type="checkbox"/>			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	1,199,054	1,867,713	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,199,054	1,868,485	

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	1,199,054
2	Enter amount from Part I, line 27a	2	316,280
3	Other increases not included in line 2 (itemize) ► See Attached Statement	3	359,712
4	Add lines 1, 2, and 3	4	1,875,046
5	Decreases not included in line 2 (itemize) ► Realized Loss on Sale of Stock Investments	5	7,333
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,867,713

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a 0	0	0	0		
b 0	0	0	0		
c 0	0	0	0		
d 0	0	0	0		
e 0	0	0	0		
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 0	0	0			0
b 0	0	0			0
c 0	0	0			0
d 0	0	0			0
e 0	0	0			0
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		0
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		0

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	16,305	1,195,076	0.013643
2007	403,676	1,812,648	0.222700
2006	388,279	2,083,594	0.186351
2005	379,320	1,824,346	0.207921
2004	434,101	1,800,287	0.241129
2 Total of line 1, column (d)			2 0.871744
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.205281
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 1,434,324
5 Multiply line 4 by line 3			5 294,439
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 386
7 Add lines 5 and 6			7 294,825
8 Enter qualifying distributions from Part XII, line 4			8 140,215
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)1 a Exempt operating foundations described in section 4940(d)(2), check here ► and enter "N/A" on line 1.

Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)

b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► and enter 1% of Part I, line 27b

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)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0)

5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0

6 Credits/Payments

a 2009 estimated tax payments and 2008 overpayment credited to 2009

6a 0

b Exempt foreign organizations—tax withheld at source

6b

c Tax paid with application for extension of time to file (Form 8868)

6c 0

d Backup withholding erroneously withheld

6d

7 Total credits and payments Add lines 6a through 6d

7 0

8 Enter any **penalty** for underpayment of estimated tax Check here if Form 2220 is attached

8 0

9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed**

9 772

10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**

10 0

11 Enter the amount of line 10 to be **Credited to 2010 estimated tax** ► 0

Refunded ► 11 0

Part VII-A Statements Regarding Activities

1 a 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

1a X

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?

1b X

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities

c Did the foundation file Form 1120-POL for this year?

1c X

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year

(1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

2 X

*If "Yes," attach a detailed description of the activities*3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*

3 X

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

4b N/A

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5 X

If "Yes," attach the statement required by General Instruction T

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

6 X

- 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? *If "Yes," complete Part II, col (c), and Part XIV*

7 X

8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ►

8b X

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*

9 X

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*10 Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*

10 X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11	X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► Subaru.com	13	X
14	The books are in care of ► Subaru of America, Inc. Located at ► Subaru Plaza, PO Box 6000 Cherry Hill NJ	Telephone no. ► (856) 488-8500 ZIP+4 ► 08034-6000	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year	► 15	► □

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► □	1b	N/A
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input 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)	2b	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 ► 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"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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

5a During the year did the foundation pay or incur any amount to:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(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		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		5b	N/A
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? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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 checked="" type="checkbox"/> No		
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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	X
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		
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7b	

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Attached Statement	.00	0	0	0
-----	.00	0	0	0
-----	.00	0	0	0
-----	00	0	0	0

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

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000

(b) Type of service

(c) Compensation

Total number of others receiving over \$50,000 for professional services

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1
2

All other program-related investments. See page 24 of the instructions.

3	0
Total. Add lines 1 through 3	0

Total. Add lines 1 through 3 ► 0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,456,167
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	1,456,167
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	1,456,167
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	21,843
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4.	5	1,434,324
6	Minimum investment return. Enter 5% of line 5	6	71,716

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	71,716
2a	Tax on investment income for 2009 from Part VI, line 5	2a	772
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	772
3	Distributable amount before adjustments Subtract line 2c from line 1	3	70,944
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	70,944
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	70,944

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	140,215
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	3a	
a	Suitability test (prior IRS approval required)	3b	0
b	Cash distribution test (attach the required schedule)	4	140,215
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	140,215
6	Adjusted qualifying distributions. Subtract line 5 from line 4		

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				70,944
2 Undistributed income, if any, as of the end of 2009			0	
a Enter amount for 2008 only			0	
b Total for prior years. 20 20 20		0		
3 Excess distributions carryover, if any, to 2009				
a From 2004	344,873			
b From 2005	290,001			
c From 2006	286,015			
d From 2007	314,390			
e From 2008	1,820			
f Total of lines 3a through e	1,237,099			
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 140,215				
a Applied to 2008, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				70,944
e Remaining amount distributed out of corpus	69,271			
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	1,306,370			
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				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2008 Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010		0		
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				0
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	344,873			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	961,497			
10 Analysis of line 9				
a Excess from 2005	290,001			
b Excess from 2006	286,015			
c Excess from 2007	314,390			
d Excess from 2008	1,820			
e Excess from 2009	69,271			

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

N/A

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

4942(j)(3) or 4942(j)(5)

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . .

b 85% of line 2a . . .

c Qualifying distributions from Part XII, line 4 for each year listed

d Amounts included in line 2c not used directly for active conduct of exempt activities

e Qualifying distributions made directly for active conduct of exempt activities

Subtract line 2d from line 2c

3 Complete 3a, b, or c for the alternative test relied upon

a "Assets" alternative test—enter

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

c "Support" alternative test—enter

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

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

1 Information Regarding Foundation Managers:

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

Not applicable

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

Not applicable

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.

Subaru Plaza, PO Box 6000 Cherry Hill NJ 08034-6000 (856) 488-8500

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

The Foundation did not accept fundraising proposals, however, attached is a copy of the funding procedures and grant applications.

c Any submission deadlines

None. Proposals were reviewed quarterly.

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

Funding procedures and grant applications are attached.

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 attached statements for			Arts & Culture Education Memorials Matching Gifts	43,000 50,500 1,750 44,965
Total				► 3a 140,215
b Approved for future payment				
Total				► 3b 0

Part XVI-A Analysis of Income-Producing Activities

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	0		0	0	0
b	0		0	0	0
c	0		0	0	0
d	0		0	0	0
e	0		0	0	0
f	0		0	0	0
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				14	38,606
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a	0		0	0	0
b	0		0	0	0
c	0		0	0	0
d	0		0	0	0
e	0		0	0	0
12 Subtotal. Add columns (b), (d), and (e)	0		0	0	38,606
13 Total. Add line 12, columns (b), (d), and (e)	13				38,606

(See worksheet in line 13 instructions on page 28 to verify calculations.)

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

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

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

b If "Yes," complete the following schedule.

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

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

 John D. Haff Trustee
Signature of officer or trustee

7-30-2010

Secretary & Treasurer

<p>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.</p> <p>John H. Trustee</p> <p>Signature of officer or trustee</p>				
		7-30-2010	Secretary & Treasurer Title	
<p>Sign Here</p> <p>Paid Preparer's Use Only</p>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see Signature on page 30 of the instructions)
	Firm's name (or yours if self-employed), address, and ZIP code	EIN <input type="checkbox"/>		Phone no.

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No 1545-0047

► Attach to Form 990, 990-EZ, or 990-PF.

2009**Name of the organization****Employer identification number**Subaru of America Foundation, Inc.

22-2531774

Organization type (check one):**Filers of:**

Form 990 or 990-EZ

Section:

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Form 990-PF

Check if your organization is covered by the General Rule or a Special Rule.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ► \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Subaru of America Foundation, Inc.

Employer identification number

22-2531774

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Subaru of America, Inc. Subaru Plaza, PO Box 6000 Cherry Hill NJ 08034-6000 Foreign State or Province _____ Foreign Country _____	\$ 420,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	_____ Foreign State or Province _____ Foreign Country _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	_____ Foreign State or Province _____ Foreign Country _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	_____ Foreign State or Province _____ Foreign Country _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	_____ Foreign State or Province _____ Foreign Country _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6	_____ Foreign State or Province _____ Foreign Country _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Matching Gifts by Recipient Organization - Summary

FYE2010 (4.1.09 to 3.31.10)

Includes batches: May2009, Sept2009, March2010, March-2 FYE2010

4/26/2010

Recipient Organization (ID\VENDE#)	Number of Gifts	Gift Amount	Award Amount
Cancer Hope Network (1293\)	1	\$25.00	\$25.00
National Lung Cancer Partnership (1356)	1	\$25.00	\$25.00
1st Way of Burlington County, Inc. (1351\)	1	\$50.00	\$50.00
The Agnes Irwin School (68\)	1	\$500.00	\$500.00
Aid for Friends (540\)	3	\$100.00	\$100.00
AIDS Fund (612\)	1	\$25.00	\$25.00
Alex's Lemonade Stand Foundation (474\)	1	\$25.00	\$25.00
Alzheimers Assoc. (1268\)	1	\$25.00	\$25.00
Alzheimer's Association and Related Disorders Association (901\)	1	\$35.00	\$35.00
Alzheimer's Association/Greater NJ Chapter (1082\)	12	\$985.00	\$985.00
American Heart Association (528\)	1	\$25.00	\$25.00
American Brain Tumor Association (286)	2	\$75.00	\$75.00
American Cancer Society/Cherry Hill (236\)	8	\$500.00	\$500.00
American Cancer Society/Philadelphia (276)	1	\$75.00	\$75.00
American Cancer Society/Florida Div. (1017\)	1	\$25.00	\$25.00
American Cancer Society/Greensboro, NC (1295\)	1	\$30.00	\$30.00
American Cancer Society/Lebanon (1276\)	1	\$50.00	\$50.00
American Cancer Society/MD (1274\)	1	\$50.00	\$50.00
American Diabetes Assoc. (488\)	26	\$905.00	\$905.00
American Diabetes Assoc./Indianapolis (1314\)	6	\$225.00	\$225.00
American Diabetes Association (401\)	1	\$25.00	\$25.00
American Diabetes Association (43\)	8	\$385.00	\$385.00
American Heart Assoc/Cincinnati (1281\)	1	\$25.00	\$25.00
American Heart Assoc/Columbus (1296\)	1	\$25.00	\$25.00
American Heart Association (419\)	3	\$75.00	\$75.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
American Heart Association/Gr. Southeast Affil. (1277)	2	\$100.00	\$100.00
American Heart Association/Founders Affiliate (1106)	9	\$300.00	\$300.00
American Lung Assoc/PA (1347)	1	\$25.00	\$25.00
American Red Cross National Headquarters (533)	1	\$50.00	\$50.00
American Red Cross/Lower Bucks County Chapter (413)	2	\$175.00	\$175.00
Amigos de Jesus (1016)	1	\$300.00	\$300.00
Animal Lifeline Inc. (709)	1	\$75.00	\$75.00
Animal Welfare Association (289)	1	\$100.00	\$100.00
Annual Catholic Appeal (1031)	1	\$200.00	\$200.00
Archbishop Wood High School (717)	1	\$250.00	\$250.00
Arden Theatre Company (311)	1	\$200.00	\$200.00
Arthritis Foundation (181)	1	\$25.00	\$25.00
American Society for the Prevention of Cruelty to Animals (1329)	1	\$25.00	\$25.00
Autism Speaks (1352)	4	\$120.00	\$120.00
Autistic Services Inc. (1306)	1	\$50.00	\$50.00
Back on My Feet (1331)	1	\$100.00	\$100.00
Bear Necessities Pediatric Cancer Foundation (1298)	1	\$25.00	\$25.00
Best Friends Animal Sanctuary (321)	1	\$25.00	\$25.00
Big Brothers Big Sisters of Burlington, Camden & Gloucester Counties (998)	7	\$245.00	\$245.00
Big Brothers Big Sisters of Central AZ (1344)	1	\$25.00	\$25.00
Birthright Israel Foundation (1332)	1	\$25.00	\$25.00
Boy Scouts of America/No. Star Council (545)	2	\$400.00	\$400.00
Boys Scouts of America, Chester County Council (351)	1	\$250.00	\$250.00
Brain Tumor Society (1279)	2	\$50.00	\$50.00
California Institute of Technology (1334)	1	\$250.00	\$250.00
Camden Catholic High School (417)	1	\$250.00	\$250.00
Cathedral Soup Kitchen (491)	1	\$25.00	\$25.00
Catholic Charities Appeal (190)	1	\$1,000.00	\$1,000.00
Catholic Charities Diocese of Trenton (1349)	1	\$25.00	\$25.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
Cato Institute (1229\)	1	\$50.00	\$50.00
Children's Hospital Foundation (18\)	9	\$550.00	\$550.00
Christ the King School (1013\)	3	\$550.00	\$550.00
Christian Childrens Fund Inc. (1248\)	2	\$502.50	\$502.50
Colorado State University Foundation (230\)	1	\$100.00	\$100.00
Courage Center (75\)	1	\$100.00	\$100.00
Crohn's & Colitis Foundation (558\)	1	\$25.00	\$25.00
Crohn's & Colitis Foundation of America (1164\)	3	\$100.00	\$100.00
Crohn's & Colitis Foundation of America (1231\)	8	\$675.00	\$675.00
Crohn's and Colitis Foundation of America (1337\)	1	\$25.00	\$25.00
Cumberland County SPCA & Animal Shelter (1275\)	1	\$25.00	\$25.00
Cystic Fibrosis Foundation (159\)	18	\$1,097.00	\$1,097.00
Cystic Fibrosis Foundation/National Office (1355\)	1	\$25.00	\$25.00
Deborah Hospital Foundation (257\)	1	\$25.00	\$25.00
Disabled American Veterans Charitable Service Trust (610\)	1	\$50.00	\$50.00
Down Syndrome Support Group of SNJ (1025\)	1	\$50.00	\$50.00
Drexel University (232\)	1	\$40.00	\$40.00
Duke University (51\)	1	\$8,000.00	\$1,000.00
Eileen Frank ALS Foundation Inc. (1074\)	1	\$50.00	\$50.00
Emmanuel Cancer Foundation (143\)	1	\$50.00	\$50.00
Emory University (35\)	2	\$200.00	\$200.00
Enloe Hospital Foundation (1258\)	2	\$150.00	\$150.00
Fayetteville Animal Protection Society, Inc. (707\)	1	\$50.00	\$50.00
Food Bank of South Jersey (29\)	8	\$510.00	\$510.00
Food Bank of the Rockies (396\)	34	\$1,075.00	\$1,075.00
Foundation for End-of-Life Care / Florida (1290\)	1	\$100.00	\$100.00
Friends of the William Jeanes Memorial Library (939\)	2	\$100.00	\$100.00
Gallatin Valley Food Bank (1194\)	1	\$50.00	\$50.00
Gilda's Club Worldwide (1350\)	1	\$500.00	\$500.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
Symphony in C (107\)	1	\$100.00	\$100.00
The Heritage Foundation (168\)	1	\$250.00	\$250.00
Holy Cross High School (7\)	1	\$25.00	\$25.00
House of Charity (93\)	2	\$150.00	\$150.00
House Rabbitt Society/N. Georgia Chapter (711\)	2	\$400.00	\$400.00
Indiana Down Syndrome Foundation (1299\)	3	\$75.00	\$75.00
Jewish Community Center of Greater Philadelphia (1201\)	1	\$80.00	\$80.00
Joslin Diabetes Center (69\)	1	\$25.00	\$25.00
Juvenile Diabetes Research Foundation/SJ Chapter (340\)	9	\$250.00	\$250.00
Juvenile Diabetes Research Foundation International (1160\)	1	\$25.00	\$25.00
Katie's Krusaders (1148\)	1	\$25.00	\$25.00
Kellys Kids (1294\)	1	\$50.00	\$50.00
Kutztown University Foundation, Inc. (301\)	1	\$25.00	\$25.00
Lance Armstrong Foundation, Mail Processing Center (879\)	1	\$25.00	\$25.00
LARC School (85\)	4	\$145.00	\$145.00
LaSalle University (150\)	1	\$2,000.00	\$1,000.00
Leave No Trace Center for Outdoor Ethics (326\)	2	\$4,125.00	\$2,625.00
The Leukemia & Lymphoma Society, Inc. (937\)	4	\$100.00	\$100.00
Leukemia & Lymphoma Society/Eastern PA Chapter (1242\)	3	\$850.00	\$850.00
Leukemia & Lymphoma Society/Western PA & WV Chapter (1081\)	1	\$100.00	\$100.00
Leukemia & Lymphoma Society/White Plains (1343\)	1	\$25.00	\$25.00
Leukemia and Lymphoma Society/Virginia (1021\)	1	\$50.00	\$50.00
Lustgarten Foundation for Pancreatic Cancer Research (1245\)	1	\$115.00	\$115.00
Maine Island Trail Association (596\)	2	\$200.00	\$200.00
Make a Wish Foundation of NJ (1341\)	1	\$25.00	\$25.00
March of Dimes (235\)	1	\$25.00	\$25.00
March of Dimes (273\)	1	\$50.00	\$50.00
March of Dimes Foundation (1297\)	1	\$25.00	\$25.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
March of Dimes, New Jersey Chapter (34\)	2	\$75.00	\$75.00
Melanoma International Foundation (705\)	18	\$910.00	\$910.00
Memorial Sloan-Kettering Cancer Center (40\)	1	\$25.00	\$25.00
Michael's Way (1342\)	1	\$25.00	\$25.00
Moorestown Friends School (379\)	2	\$50.00	\$50.00
CFS Mother/Child Residential Services, Inc. (250\)	1	\$25.00	\$25.00
Multiple Sclerosis Foundation (151\)	1	\$25.00	\$25.00
Mummers Museum (1270\)	1	\$50.00	\$50.00
Muscular Dystrophy Association/NJ (62\)	1	\$25.00	\$25.00
Mystic Seaport Museum (609\)	2	\$200.00	\$200.00
National Ability Center (1346\)	1	\$50.00	\$50.00
National Multiple Sclerosis Society/Delaware Chapter (193\)	1	\$50.00	\$50.00
National Multiple Sclerosis Society/Denver (94\)	1	\$150.00	\$150.00
National Multiple Sclerosis Society/NY (1280\)	1	\$25.00	\$25.00
National Multiple Sclerosis Society/Philadelphia (79\)	73	\$4,350.00	\$4,350.00
National Parkinson Foundation (1304\)	1	\$50.00	\$50.00
Neighbor to Neighbor Community Development Corp., Inc. (1003\)	2	\$75.00	\$75.00
New Jersey Academy for Aquatic Sciences (1303\)	1	\$50.00	\$50.00
The New School University (1267\)	1	\$150.00	\$150.00
Northwestern University (1336\)	1	\$100.00	\$100.00
National Philanthropic Trust/NPT Breast Cancer 3-Day (463\)	2	\$700.00	\$700.00
Ohio State University Foundation (904\)	1	\$25.00	\$25.00
Oregon Humane Society (900\)	5	\$135.00	\$135.00
Oregon State University Foundation (1292\)	1	\$75.00	\$75.00
Our Lady of Good Counsel School (9\)	3	\$250.00	\$250.00
PAWS Chicago (1340\)	1	\$50.00	\$50.00
Pennsylvania State University (102\)	5	\$900.00	\$900.00
People Inc. (1307\)	1	\$150.00	\$150.00
Philabundance (106\)	3	\$300.00	\$300.00
Philadelphia Academies (231\)	1	\$300.00	\$300.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
Susan G. Komen, Philadelphia Affiliate (272\)	35	\$1,591.75	\$1,591.75
Phipps Conservatory and Botanical Gardens (388\)	1	\$75.00	\$75.00
Peirce College (1079\)	1	\$1,200.00	\$880.00
Placer Food Bank (1289\)	1	\$100.00	\$100.00
Pregnancy Care Center, Inc. (1022\)	1	\$50.00	\$50.00
Quixote Quest (1155\)	1	\$100.00	\$100.00
Recording for the Blind and Dyslexic (148\)	1	\$25.00	\$25.00
Regents of University of Michigan (1278\)	2	\$500.00	\$500.00
Roch Courreges School PTA (1153\)	1	\$250.00	\$250.00
Ronald McDonald House of Southern NJ, Inc. (55\)	5	\$135.00	\$135.00
Ronald Reagan Presidential Foundation (329\)	1	\$50.00	\$50.00
Samaritan Hospice (153\)	1	\$35.00	\$35.00
Save the Children Federation, Inc. (471\)	4	\$100.00	\$100.00
The School in Rose Valley (339\)	1	\$25.00	\$25.00
Second Harvest Food Bank of Orange County (1305\)	3	\$115.00	\$115.00
Shawnee Mission School District (207\)	1	\$25.00	\$25.00
Shriners Hospitals for Children (1080\)	1	\$150.00	\$150.00
SJA Housing, Inc. (1291\)	1	\$316.00	\$316.00
SLE Lupus Fuondation (1246\)	1	\$25.00	\$25.00
South Elgin Youth Football (1283\)	1	\$750.00	\$750.00
Special Olympics New Jersey (1282\)	1	\$100.00	\$100.00
Spirit of Aurora/Aurora Animal Shelter (1247\)	8	\$280.00	\$280.00
St. Jude Children's Research Center (39\)	14	\$623.00	\$623.00
St. Andrew's School (613\)	1	\$400.00	\$400.00
St. Baldrick's Foundation (551\)	2	\$75.00	\$75.00
St. Joseph's Preparatory School (42\)	1	\$75.00	\$75.00
St. Joseph's Villa (1271\)	1	\$40.00	\$40.00
Steve's Club (1066\)	1	\$500.00	\$500.00
Sunday Breakfast Association (1335\)	1	\$25.00	\$25.00
Superior Hiking Trail Association (1237\)	1	\$185.00	\$185.00
Support Connection, Inc. (1345\)	1	\$50.00	\$50.00

Recipient Organization (ID\VEN)	Number of Gifts	Gift Amount	Award Amount
Sweetwater Valley Camp (686)	37	\$1,190.00	\$1,190.00
Syracuse University (30)	1	\$50.00	\$50.00
Taunton Volunteer Fire Company (81)	2	\$50.00	\$50.00
Temple University/WRTI (269)	1	\$120.00	\$120.00
Trinity College (721)	1	\$1,750.00	\$1,500.00
University of Delaware (1107)	2	\$75.00	\$75.00
University of Delaware (1158)	1	\$25.00	\$25.00
University of Notre Dame (76)	1	\$200.00	\$200.00
University of Texas MD Anderson Cancer Center (416)	3	\$120.00	\$120.00
Urban Peak Denver (1354)	1	\$25.00	\$25.00
UrbanPromise Ministries (341)	1	\$50.00	\$50.00
Villanova University (176)	1	\$250.00	\$250.00
World Vision (4)	1	\$35.00	\$35.00
World Wildlife Fund (724)	2	\$135.00	\$135.00
York Cancer Center (375)	1	\$500.00	\$500.00
Grand Total	<u>582</u>	<u>\$55,035.25</u>	<u>\$44,965.25</u>

**FORM 990-PF
YEAR ENDED 03/31/10
SUBARU OF AMERICA FOUNDATION, INC.
EIN# 22-2531774**

PART XV: SUPPLEMENTARY INFORMATION

Subaru of America Foundation, Inc. (the Foundation) was incorporated on May 14, 1984, as a nonprofit corporation, which qualifies for tax exempt status under Internal Revenue Code (IRC) section 501(c)(3). The Foundation receives contributions solely from Subaru of America, Inc. The most recent contribution was received in the current tax year ending 3/31/2010 totaling \$420,000. The Foundation is designed to be responsive to the needs of communities where Subaru of America, Inc. employees work. Priority is given to health, welfare, social, cultural, educational and civic organizations, which qualify under the IRC 501(c)(3).

The accounting records of the Foundation have been prepared on the accrual basis of accounting. To ensure observance of limitations and restrictions placed on the use of resources available to the Foundation, the accounts are maintained in accordance with the principles of fund accounting.

The assets, liabilities, and fund balances are reported in one self-balancing fund, the Endowment Fund. This fund includes resources that are invested as designated by the Trustees, who are appointed employees of Subaru of America, Inc., and are available for grants to qualifying organizations.

Line 18 (990-PF) - Taxes

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Real estate tax not included in line 20				
2	Tax on investment income	783			
3	Income tax				
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization. See attached statement	0	0	0	0
2	Fund Raising				
3	Administrative Expenses	1,328			
4					
5					
6					
7					
8					
9					
10					

Part III (990-PF) - Changes in Net Assets or Fund Balances**Line 3 - Other increases not included in Part III, Line 2**

1	Unrealized Appreciation on Mutual Fund Investments	1	327,162
2	Unrealized Appreciation on Stock Investments	2	32,550
3	Total	3	359,712

Line 5 - Decreases not included in Part III, Line 2

1	Realized Loss on Sale of Stock Investments	1	7,333
2	Total	2	7,333

Subaru of America
Foundation

Matching Gifts

[Home](#)[Matching Gifts](#)[Scholarship](#)[Grants](#)[Memorials](#)[Who's Who](#)[\[Matching Gifts FYE2011 \]](#) [\[Matching Gifts FYE2010 \]](#) [\[Matching Gifts FYE2009 \]](#)

Under this program, the Foundation matches employees' contributions to eligible non-profit organizations on a dollar-for-dollar basis. The minimum amount eligible is \$25, the maximum is \$2,000 per employee annually. (Note, the annual amount returned to \$2,000 effective 4/1/2010)

Employees may view their personal matching gifts records from FY2007 to present via Self-Serve on the intranet. Click [here](#) to view the instructions.

Eligibility:

All full-time, part-time and contingent employees are eligible to participate. Part-time and contingent employees must work a minimum of 20 hours weekly and be employed by Subaru of America, Inc. for one year.

Eligible organizations must be not-for-profit organizations located in the United States and recognized under Section 501(c)(3) of the Internal Revenue Code. A copy of the IRS 501(c)(3) letter **must** accompany each completed application form. Ineligible organizations include:

- Religious, political or fraternal organizations
- Those that discriminate in the provision of services on the basis of age, race, national origin, ethnicity, gender, religious belief, political affiliation, disability or sexual orientation
- Organizations whose purpose is to propagate a particular religious faith or creed

Terms and Conditions:

Gifts must be made from the personal resources of the employee. Contributions made with funds provided in whole or in part by other individuals (including other Subaru employees), groups or organizations, or by members of an employee's family do not qualify.

All gifts must be paid in full, not pledged. The Foundation will not complete the donor's pledge commitment.

Employees may designate their gift for certain restricted funds at the eligible organization. However, the Foundation's share of a matched gift is intended for the unrestricted use of the recipient organization.

The minimum eligible gift is \$25. The maximum aggregate amount matched per fiscal year is \$1,000 per employee (for gifts dated after 1/31/09).

Gifts will be matched twice annually, in June and December. Gifts received after December 1st will be matched in the next fiscal year.

Dues, memberships, tuition, raffle tickets and other such "fees for benefit" are not eligible for matching gift funds. Organizations must certify as to the voluntary nature of the gift and that no individual received direct benefit as a result thereof.

The Subaru of America Foundation Trustees reserve the right to amend the Matching Gift Program as necessary. Regular verification of donors and recipients is a routine practice of the Foundation.

How To Participate

Employee must complete PART A of the [Matching Gift Form](#) and forward the entire form with his/her contribution to the beneficiary organization.

Beneficiary organization must complete PART B and return the form along with a copy of its IRS 501(c)(3) letter to the Subaru of America Foundation.

Want to evaluate a charity before you give? Visit www.charitynavigator.org or www.give.org / charity reports.

Subaru of America Foundation

Scholarship

[Home](#)[Matching Gifts](#)[Scholarship](#)[Grants](#)[Memorials](#)[Who's Who](#)[Guidelines](#)[2010 Subaru Scholars](#)[2009 Subaru Scholars](#)[2008 Subaru Scholars](#)

The Subaru of America Foundation, Inc Scholarship Program was established in 1996 to reward the academic excellence of children of Subaru of America, Inc employees and to encourage them to further their education. Since that time, 247 scholarships have been awarded totaling \$478,000. Scholarship awards range from \$1,000 to \$5,000.

An annual announcement in early February provides a link to download the program brochure and application. The brochure and application may be downloaded until March 6th with the application and supporting documents due by April 1st. The scholarships will be announced in mid April.

The program is administered by The Scholarship Foundation, a non-profit scholarship service organization located in Cherry Hill, NJ.

[Home](#)[Scholarship Guidelines](#)[Matching Gift Form](#)[MG Self-Serve Instructions](#)

**Subaru of America
Foundation****Grants**[Home](#)[Matching Gifts](#)[Scholarship](#)[Grants](#)[Memorials](#)[Who's Who](#)[\[Grants.FYE2011 \]](#) [\[Grants.FYE2010 \]](#) [\[Grants.FYE2009 \]](#)

Beginning with the 2010 calendar year, the Subaru of America Foundation will focus on education and the environment, targeting youth through grade 12. Educational grants will be funded during the spring of each year with environmental programs funded in the fall. New for 2010 is funding for basic needs programs. Proposals will not be accepted for basic needs grants, but will be directed by the Board.

Geographically, our focus remains on the communities where Subaru maintains offices. More specifically, Southern New Jersey, Westampton, NJ, Chicago, IL, and Denver, CO. The regional locations may direct grants to the zone office communities but that will be at the discretion of the regional locations.

[Home](#)[Scholarship Guidelines](#)[Matching Gift Form](#)[MG Self-Serve Instructions](#)

**Subaru of America
Foundation****Memorials**[Home](#)[Matching Gifts](#)[Scholarship](#)[Grants](#)[Memorials](#)[Whos Who](#)

The Foundation will make a charitable contribution in lieu of sending flowers when an employee loses an immediate family member. For this program, the term "immediate family member" is defined as, spouse, child, sibling, mother, father, mother-in-law, father-in-law. Subaru retirees are also included in this program.

The Foundation respects the wishes of the employee and his/her family with regard to selection of an organization whenever possible. The organization to receive the contribution must be recognized by the IRS as a non-profit under Section 501(c)(3). Unfortunately, the Foundation is prohibited from contributing to religious, political and fraternal organizations.

Please contact Sandy Capell via [email](#) or at x5099 with any questions or to notify of a memorial contribution.

Recent SOAF memorial contributions have been made to the following organizations

Aid for Friends
American Diabetes Assoc.
American Heart Assoc
Animal Sanctuary Society
ASPCA
August Food Bank
Autistic Services Inc
Deborah Hospital Foundation
Food Bank of South Jersey
Neighbor to Neighbor Community Development Corp
Oregon Food Bank
Pennsbury High School
People Inc
University of Wisconsin Foundation
York Cancer Center

[Home](#)[Scholarship Guidelines](#)[Matching Gift Form](#)[MG Self-Serve Instructions](#)

Grants - Alpha List, by Program Area 1

FYE2010 (4.2.09 to 3.31.10)

4/28/2010

Organization Project Title	Grant Amount	Paid To Date	Type Status	Grant Date
Arts & Culture				
Garden State Discovery Museum Cherry Hill, NJ three year grant for creation of Subaru Science Shop and Subaru Drive-in Garage exhibits	\$70,000.00	\$10,000.00	Multi-year payment 3a/3	8/28/2009
Garden State Discovery Museum Cherry Hill, NJ three year grant for creation of Subaru Science Shop and Subaru Drive-in Garage exhibits.	\$70,000.00	\$10,000.00	Multi-year final <i>Closed grant</i>	2/16/2010
Perkins Center for the Arts Moorestown, NJ three year grant in support of green building initiative for facility in Collingswood, NJ	\$100,000.00	\$10,000.00	Multi-year payment 3a/3	8/28/2009
Perkins Center for the Arts Moorestown, NJ three year grant in support of green building initiative for facility in Collingswood, NJ	\$100,000.00	\$13,000.00	Multi-year final <i>Closed grant</i>	2/16/2010
Total Arts		<u>\$43,000.00</u>		
Education				
The Nonprofit Center at LaSalle University Philadelphia, PA <i>Support workshop for local nonprofits on weathering the current economic environment and how to emerge stronger organizations</i>	\$4,575.00	\$4,575.00	Cash Grants <i>Closed Grant</i>	5/6/2009
The Scholarship Foundation Cherry Hill, NJ <i>2009 Scholarship Program - scholarship awards</i>	\$40,000.00	\$40,000.00	Cash Grant <i>Closed Grant</i>	5/6/2009
The Scholarship Foundation Cherry Hill, NJ <i>2009 Scholarship Program - admin fees</i>	\$5,925.00	\$5,925.00	Cash Grants <i>Closed Grant</i>	5/6/2009
Total Education		<u>\$30,500.00</u>		
Grand Total		<u><u>\$93,500.00</u></u>		

*PART XV, 3 - GRANTS AND CONTRIBUTIONS
SUPPLEMENTARY INFORMATION*

Memorial Grants - Alpha List

FYE2010 (4.1.09 to 3.31.10)

4/27/2010

Organization Project Title	Reference Number	Grant Amount	Paid To Date	Type Status	Grant Date
Aid for Friends Philadelphia, PA		\$200.00	\$200.00	Memorials	11/24/2009
American Diabetes Association Alexandria, VA		\$250.00	\$250.00	Memorials	5/19/2009
American Heart Association Philadelphia, PA		\$100.00	\$100.00	Memorials	7/13/2009
Animal Sanctuary Society Mt. Laurel, NJ		\$200.00	\$200.00	Memorials	1/12/2010
American Society for the Prevention of Cruelty to Animals New York, NY		\$100.00	\$100.00	Memorials	11/25/2009
Augusta Food Bank Augusta, ME		\$100.00	\$100.00	Memorials	2/8/2010
Autistic Services Inc. Williamsville, NY		\$50.00	\$50.00	Memorials	9/14/2009
Deborah Hospital Foundation Browns Mills, NJ		\$100.00	\$100.00	Memorials	7/13/2009

In memory of James Dalton, father of employee Dan Dalton.

American Diabetes Association
Alexandria, VA

In memory of Subaru employee Dan Hays

American Heart Association
Philadelphia, PA

In memory of Mary Barnes, mother of employee Jean Barnes-Harr.

Animal Sanctuary Society
Mt. Laurel, NJ

In memory of Jerry Plante, SOA employee

American Society for the Prevention of Cruelty to Animals
New York, NY

In memory of Lois Biddell, mother of employee Michelle Biddell.

Augusta Food Bank
Augusta, ME

In memory of Paul Utans, Subaru retiree

Autistic Services Inc.
Williamsville, NY

In memory of Helen Ann Wright, mother of employee Jim Sinclair.

In memory of Michael McIntyre, brother of employee Shaun

Organization	Reference Number	Grant Amount	Paid To Date	Type Status	Grant Date
Project Title <i>McIntrye.</i>					
Food Bank of South Jersey Pennsauken, NJ		\$100.00	\$100.00	Memorials	11/24/2009
<i>In memory of Frank MacNamara, Subaru retiree</i>					
Neighbor to Neighbor Community Development Corp., Inc. Sharon Hill, PA		\$100.00	\$100.00	Memorials	8/6/2009
<i>In memory of George Eldridge, brother of employee Lenora Eldridge.</i>					
Oregon Food Bank Portland, OR		\$100.00	\$100.00	Memorials	5/5/2009
<i>In memory of Marvin Rosencrans, Subaru retiree.</i>					
Pennsbury High School Fairless Hills, PA		\$100.00	\$100.00	Memorials	4/16/2009
<i>In memory of M. Eileen Sill, mother-in-law of employee Curt Allen.</i>					
People Inc. Williamsville, NY		\$50.00	\$50.00	Memorials	9/15/2009
<i>In memory of Helen Ann Wright, mother of employee Jim Sinclair. (At request of Jim, the memorial was split between two charities.)</i>					
University of Wisconsin Foundation Madison, WI		\$100.00	\$100.00	Memorials	2/22/2010
<i>In memory of Richard Bethke, father of employee Alan Bethke</i>					
York Cancer Center York, PA		\$100.00	\$100.00	Memorials	2/8/2010
<i>In memory of Edward Allen, father of employee Karen Allen</i>					
Grand Total (15 items)		\$1,750.00			\$1,750.00

**Subaru of America
Foundation****Who's Who**[Home](#) [Matching Gifts](#) [Scholarship](#) [Grants](#) [Memorials](#) [Who's Who](#)**Board of Trustees:*****President***

Tom Doll

Secretary & Treasurer

Joe Scharff

Trustees:

Dan Dalton

Sheila Gallucci-Davis

Fumio Iwashita

Staff:

Sandra Capell
Community Services Manager
schapell@subaru.com
856 488 5099

Contributions Committee:

Bill Hendrickson, CDS
Andrea Kramarz, Risk Management
Gillian Lankford, Marketing
Anthony Trosclair, Sales

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FORM 990-PF
YEAR ENDED 03/31/10
SUBARU OF AMERICA FOUNDATION, INC.
EIN# 22-2531774

Part VIII. Line 1. List of all officers and trustees:

<u>Name & Address</u>	<u>Title</u>	<u>Contributions</u>	<u>Expense</u>	<u>Acct.</u>	<u>Compensation</u>
Thomas Doll Subaru Plaza P.O. Box 6000 Cherry Hill, NJ 08034-6000	President Trustee	None	None	None	None
Joseph T. Scharff Subaru Plaza P.O. Box 6000 Cherry Hill, NJ 08034-6000	Sec & Treasurer Trustee	None	None	None	None
Fumio Iwashita Subaru Plaza P.O. Box 6000 Cherry Hill, NJ 08034-6000	Trustee	None	None	None	None
Sheila Gallucci-Davis Subaru Plaza P.O. Box 6000 Cherry Hill, NJ 08034-6000	Trustee	None	None	None	None
Daniel Dalton Subaru Plaza P.O. Box 6000 Cherry Hill, NJ 08034-6000	Trustee	None	None	None	None