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

2009

Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning Apr 1, 2009, and ending Mar 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 R. L. AND ELSA HELVERING ESTATE TRUST		A Employer identification number 48-0924200
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite BOX 468, 1114 BROADWAY		B Telephone number (see the instructions) (785) 562-2375
	City or town State ZIP code MARYSVILLE KS 66508		C If exemption application is pending, check here <input type="checkbox"/>
			D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input checked="" type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 1,492,069.		F If the foundation is in a 60 month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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 (att sch)				
	2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	49,775.	49,775.	49,775.	
	5a Gross rents	1,435.	1,435.	1,435.	
	b Net rental income or (loss) 1,435.				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
ADMINISTRATIVE AND EXPENSES	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	51,210.	51,210.	51,210.	
	13 Compensation of officers, directors, trustees, etc	1,200.	600.	600.	600.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) 1-16 Stmt	4,370.	2,185.	2,185.	2,185.
	c Other prof fees (attach sch)				
17 Interest (attach schedule) (see instr.) See Line 18 Stmt	2,194.	52.	52.	52.	
18 Depreciation (attach sch) and depletion					
19 Occupancy					
20 Travel, conferences, and meetings					
21 Printing and publications					
22 Other expenses (attach schedule) See Line 23 Stmt	344.	172.	172.	172.	
23 Total operating and administrative expenses. Add lines 13 through 23	8,108.	3,009.	3,009.	3,009.	
24 Contributions, gifts, grants paid	66,930.			66,930.	
25 Total expenses and disbursements. Add lines 24 and 25	75,038.	3,009.	3,009.	69,939.	
26 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-23,828.				
b Net investment income (if negative, enter -0-)		48,201.			
c Adjusted net income (if negative, enter -0-)			48,201.		

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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		926,687.	619,232.	619,232.
	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 the instructions)				
	7	Other notes and loans receivable (attach sch)				
		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) L-10b Stmt		342,446.	342,446.	335,371.
	c	Investments — corporate bonds (attach schedule) L-10c Stmt		50,000.	50,000.	48,696.
	11	Investments — land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule) L-11 Stmt		10,000.	10,000.	15,000.	
12	Investments — mortgage loans L-12 Stmt		10,000.	57,736.	57,796.	
13	Investments — other (attach schedule) L-13 Stmt		181,308.	417,199.	415,974.	
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 instructions. Also, see page 1, item I)		1,520,441.	1,496,613.	1,492,069.	
LIABILITIES	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe)				
	23	Total liabilities (add lines 17 through 22)				
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds		1,486,003.	1,486,003.	
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		34,438.	10,610.	
	30	Total net assets or fund balances (see the instructions)		1,520,441.	1,496,613.	
	31	Total liabilities and net assets/fund balances (see the instructions)		1,520,441.	1,496,613.	

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	1,520,441.
2	Enter amount from Part I, line 27a	2	-23,828.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	1,496,613.
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	1,496,613.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month day year)	(d) Date sold (month day, year)
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			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div><div>If gain, also enter in Part I, line 7</div><div>If (loss), enter -0- in Part I, line 7</div></div>	2	
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 the instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

☐ Yes☒ No

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

1 Enter the appropriate amount in each column for each year, see 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 (column (b) divided by column (c))
2008	87,308.	1,527,821.	0.057145
2007	147,986.	1,729,908.	0.085546
2006	75,216.	1,879,469.	0.040020
2005	125,765.	1,571,584.	0.080024
2004	74,871.	1,600,004.	0.046794

2 Total of line 1, column (d)	2	0.309529
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	0.061906
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,473,008.
5 Multiply line 4 by line 3	5	91,188.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	482.
7 Add lines 5 and 6	7	91,670.
8 Enter qualifying distributions from Part XII, line 4	8	69,939.

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.

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instr.)		1	964.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	964.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	964.
6 Credits/Payments			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a	1,600.	
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	1,600.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> 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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	636.	
11 Enter the amount of line 10 to be credited to 2010 estimated tax	11	636.	Refunded

Part VII-A Statements Regarding Activities

	Yes	No
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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (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? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) KS - Kansas		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities *Continued*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of E. F. WIEGERS Telephone no (785) 562-2375			
Located at 1114 BROADWAY MARYSVILLE KS ZIP + 4 66508-0468				
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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here		1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If 'Yes,' list the years 20__ , 20__ , 20__ , 20__	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)		2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 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
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

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?**5b**

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?**6b**

If 'Yes' to 6b, file Form 8870

X**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**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 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
EDWARD F. WIEGERS BOX 468, MARYSVILLE, KS 66508	TRUSTEE	5.00	1,200.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see 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				
0				
0				
0				
0				

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

None

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 instructions). If none, enter **NONE**.

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

None

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 NONE	
	0.
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
	0.
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	None

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	1,495,440.
b Average of monthly cash balances	1b	
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	1,495,440.
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	1,495,440.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	22,432.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,473,008.
6 Minimum investment return. Enter 5% of line 5	6	73,650.

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

1 Minimum investment return from Part X, line 6		1	73,650.
2a Tax on investment income for 2009 from Part VI, line 5	2a	964.	
b Income tax for 2009 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	964.
3 Distributable amount before adjustments Subtract line 2c from line 1		3	72,686.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	72,686.
6 Deduction from distributable amount (see instructions)		6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	72,686.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	69,939.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	69,939.
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 instructions)	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	69,939.

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 instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				72,686.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2009				
a From 2004	0.			
b From 2005	3,400.			
c From 2006	0.			
d From 2007	53,179.			
e From 2008	12,287.			
f Total of lines 3a through e	68,866.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 69,939.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2009 distributable amount				69,939.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	2,747.			2,747.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	66,119.			
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 instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	66,119.			
10 Analysis of line 9				
a Excess from 2005	653.			
b Excess from 2006	0.			
c Excess from 2007	53,179.			
d Excess from 2008	12,287.			
e Excess from 2009	0.			

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i>				
MARSHALL CO ARTS COOP 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABLE	ARTS GRANT	7,300.
MARSHALL CO ARTS COOP 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABLE	COMMUNITY 08 BAND PROJECT	3,000.
CARE HOME GOOD SHEPHERD 613 3RD ST SUMMERFIELD KS 66541		CHARITABLE	VEHICLE FOR VETERANS	1,000.
BIG BROTHERS/BIG SISTERS 519 BROADWAY MARYSVILLE KS 66508		CHARITABLE	PROGRAM GRANT	2,500.
USD 380 209 SCHOOL VERMILLION KS 66544		PUBLIC	AFTER PROM PROGRAM	250.
USD 498 2274 6TH ROAD BLUE RAPIDS KS 66411		PUBLIC	AFTER PROM PROGRAM	250.
USD 364 1111 WALNUT MARYSVILLE KS 66508		PUBLIC	AFTER PROM PROJECT	400.
WATERVILLE PRESERVATION SOCIETY 126 SOUTH KANSAS WATERVILLE KS 66548		CHARITABLE	PROGRAM GRANT	500.
USD 364 1111 WALNUT MARYSVILLE KS 66508		PUBLIC	CAMP INVENTION PROGRAM GRANT	500.
See Line 3a statement				51,230.
Total			3a	66,930.

b Approved for future payment

Total			3b	

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 the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion 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			14	49,775.	
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property			16	1,435.	
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				51,210.	
13	Total. Add line 12, columns (b), (d), and (e)				51,210.	

(See worksheet in the instructions for line 13 to verify calculations.)

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

[illegible]

Part XVII

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

	Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a Transfers from the reporting foundation to a noncharitable exempt organization of		
(1) Cash	1 a (1)	X
(2) Other assets	1 a (2)	X
b Other transactions		
(1) Sales of assets to a noncharitable exempt organization	1 b (1)	X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)	X
(3) Rental of facilities, equipment, or other assets	1 b (3)	X
(4) Reimbursement arrangements	1 b (4)	X
(5) Loans or loan guarantees	1 b (5)	X
(6) Performance of services or membership or fundraising solicitations	1 b (6)	X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c	X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If 'Yes,' complete the following schedule

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

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

SIGN HERE

Signature of officer or trustee

7/07/2010 TRUSTEE
Date Title

Paid Pre- parer's Use Only	Preparer's signature	<u>Cynthia K Mason</u> CYNTHIA K MASON
	Firm's name (or yours if self employed), address, and ZIP code	<u>Mason Tax & Accounting, Inc.</u> <u>1101 Broadway, P.O. Box 288</u> <u>Marysville</u>

Date	Check if self-employed <input type="checkbox"/>	Preparer's Identifying number (See Signature in the instrs)
06/24/10		510-66-9183
	EIN <input type="checkbox"/>	48-1334261
66508	Phone no <input type="checkbox"/>	(785) 562-2710

BAA

Form 990-PF (2009)

- ▶ Attach to return

Name

R. L. AND ELSA HELVERING ESTATE TRUST

Employer Identification No

48-0924200

[illegible]

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes (see the instructions)	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
PROPERTY TAX	104.	52.	52.	52.
990 PF TAX	2,090.	0.	0.	0.
Total	2,194.	52.	52.	52.

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
MISC	64.	32.	32.	32.
DUES	270.	135.	135.	135.
BANK CHARGES	10.	5.	5.	5.
Total	344.	172.	172.	172.

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
MARSHALL COUNTY CEMETERY PROGRAM MARYSVILLE KS 66508		PUBLIC	CEMETERY RESTORATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
MARYSVILLE ROTARY CLUB MARYSVILLE MARYSVILLE KS 66508		CHARITABL	ROTARY HELVERING PROJECT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
AMERICAN LEGION POST 163 310 NORTH 19TH MARYSVILLE KS 66508		CHARITABL	JULY 4TH PROJECT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
CITY OF MARYSVILLE 209 NORTH 8TH MARYSVILLE KS 66508		PUBLIC	AIRPORT IMPROVEMENT PROGRAM	Person or <input type="checkbox"/> Business <input type="checkbox"/> 9,000.
AMERICAN LEGION POST 163 310 NORTH 19TH MARYSVILLE KS 66508		CHARITABL	CEMETERY RESTORATION - MARKERS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 480.
MARSHALL COUNTY ARTS COOP 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABL	PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
USD 364 1111 WALNUT MARYSVILLE KS 66508		PUBLIC	GED FUND	Person or <input type="checkbox"/> Business <input type="checkbox"/> 3,000.
MARSHALL COUNTY ARTS COOP 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABL	PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,500.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
AMERICAN LEGION-MS CO COUNCIL 310 NORTH 19TH MARYSVILLE KS 66508		CHARITABL	GOVERNMENT DAY PROGRAM	Person or <input type="checkbox"/> Business <input type="checkbox"/> 250.
MARSHALL COUNTY ARTS COOP, 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABL	BAND PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
MARSHALL COUNTY ARTS COOP, 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABL	PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
COMMUNITY MEMORIAL HEALTHCARE 708 NORTH 18TH MARYSVILLE KS 66508		CHARITABL	ANNUAL GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 3,000.
MARSHALL COUNTY ARTS COOP 201 SOUTH 9TH MARYSVILLE KS 66508		CHARITABL	PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
GOOD FELLOWS MARYSVILLE MARYSVILLE KS 66508		CHARITABL	CHRISTMAS FOOD PROGRAM	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
BIG BROTHERS/BIG SISTERS 519 BROADWAY MARYSVILLE KS 66508		CHARITABL	PROGRAM GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
MINESTERIAL ALLIANCE MARYSVILLE MARYSVILLE KS 66508		CHARITABL	FOOD BANK GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
MARSHALL COUNTY HISTORICAL SOCIETY 1207 BROADWAY MARYSVILLE KS 66508		CHARITABL	HISTORICAL GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
MARYSVILLE CHAMBER OF COMMERCE, 101 N 10TH MARYSVILLE KS 66508		CHARITABL	COMMUNITY PROJECT GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
MARYSVILLE MAIN STREET 604 BROADWAY MARYSVILLE KS 66508		CHARITABL	SPECIAL PROJECT GRANT	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
MARSHALL CO AGENCY ON AGING 111 SOUTH 8TH MARYSVILLE KS 66508		CHARITABL	COMMUNITY PROJECTS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
USD 364 211 SOUTH 10TH MARYSVILLE KS 66508		PUBLIC	DRIVING EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
USD 498 2274 6TH RD BLUE RAPIDS KS 66411		PUBLIC	DC BAND TRIP	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
USD 364 211 SOUTH 10TH MARYSVILLE KS 66508		PUBLIC	PROGRAM GRANT-CAMP INVENTION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
MARSHALL COUNTY ARTS COOP			PROGRAM	Person or <input type="checkbox"/>
201 SOUTH 9TH		CHARITABL	GRANT	Business <input type="checkbox"/>
MARYSVILLE KS 66508				4,000.

Total

51,230.

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GALLOWAY, WIEGERS &	ACCNTG.	4,200.			2,100.
MASON TAX AND ACCOUN	TAX PREP	170.			85.

Total

4,370.2,185.

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
MARSHALL & ILSLEY CORP.	113,560.	69,069.
WESTAR ENERGY, INC.	63,300.	44,260.
MICROSOFT CORP	13,731.	14,644.
GREAT PLAINS ENERGY	29,938.	18,570.
GENERAL ELECTRIC CO	30,388.	16,380.
PFIZER	17,176.	10,290.
BANK OF AMERICA	24,551.	10,710.
WELLS FARGO AND CO	25,331.	31,120.
PNC FINL SVCS GROUP	24,471.	29,850.
FIDELITY NATIONAL INFORMATION, 3860 SHARES	0.	90,478.
Total	<u><u>342,446.</u></u>	<u><u>335,371.</u></u>

Form 990-PF, Page 2, Part II, Line 10c

L- 10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
BANK NY MELLON BOND	50,000.	48,696.
Total	50,000.	48,696.

Form 990-PF, Page 2, Part II, Line 12

L-12 Stmt

Line 12 - Investments - Mortgage loans:	End of Year	
	Book Value	Fair Market Value
FHLM 1180	8,000.	8,800.
SMART 93-5	2,000.	1,260.
MERTON SYLVESTER MORTGAGE LOAN	47,736.	47,736.
Total	57,736.	57,796.

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
FINNEY COUNTY, USD 457 BOND	103,255.	102,895.
REGAL SECURITIES DAILY INCOME FUND	1,394.	1,394.
KANSAS STATE TURNPIKE AUTHORITY	102,630.	101,623.
MONTGOMERY CO, KS USD 446 BOND	102,505.	102,647.
FARM BUREAU ANNUITY	107,415.	107,415.
Total	417,199.	415,974.

Form 990-PF, Page 2, Part II, Line 11

L-11 Stmt

Line 11b - Description of Investments Land, Buildings and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
8 ACRES NE QTR 32-2-7	10,000.	0.	10,000.
Total	10,000.	0.	10,000.