



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-PF**

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

OMB No 1545-0052

2009Department 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 05/01/09, and ending 04/30/10

G Check all that apply

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

Name of foundation

ROSTRUST FOUNDATION

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

1759 49TH STREET

Room/suite

City or town, state, and ZIP code

BROOKLYN

NY 11204

A Employer identification number

13-7111711

B Telephone number (see page 10 of the instructions)

514-270-7000

C If exemption application is pending, check here ☐D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the
85% test, check here and attach computation ☐E If private foundation status was terminated under
section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ☐H Check type of organization ☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end

of year (from Part II, col. (c),

line 16) \$ 6,368,487

J Accounting method ☒ Cash ☐ Accrual☐ Other (specify)

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

Part I Analysis of Revenue and Expenses (Thetotal 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)

Operating and Administrative Expenses SEP 29 2010

- 1 Contributions, gifts, grants, etc., received (attach schedule)
- 2 Check ☒ if the foundation is **not** required to attach Sch B
- 3 Interest on savings and temporary cash investments
- 4 Dividends and interest from securities
- 5a Gross rents
- b Net rental income or (loss)
- 6a Net gain or (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
- 10a Gross sales less returns & allowances
- b Less: Cost of goods sold
- c Gross profit or (loss) (attach schedule)
- 11 Other income (attach schedule)
- 12 **Total.** Add lines 1 through 11
- 13 Compensation of officers, directors, trustees, etc
- 14 Other employee salaries and wages
- 15 Pension plans, employee benefits
- 16a Legal fees (attach schedule)
- b Accounting fees (attach schedule)
- c Other professional fees (attach schedule) STMT 1
- 17 Interest
- 18 Taxes (attach schedule) (see page 14 of the instructions) STMT 2
- 19 Depreciation (attach schedule) and depletion
- 20 Occupancy
- 21 Travel, conferences, and meetings
- 22 Printing and publications
- 23 Other expenses (attach schedule) STMT 3
- 24 **Total operating and administrative expenses.**
Add lines 13 through 23
- 25 Contributions, gifts, grants paid
- 26 **Total expenses and disbursements.** Add lines 24 and 25
- 27 Subtract line 26 from line 12:
- a **Excess of revenue over expenses and disbursements**
- b **Net investment income** (if negative, enter -0-)
- c **Adjusted net income** (if negative, enter -0-)

4,648

266,958

266,958

266,958

0

0

271,606

266,958

266,958

6,337

6,337

7,926

7,926

71

71

14,334

14,263

71

259,650

259,650

273,984

14,263

0

259,721

-2,378

252,695

266,958

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Form **990-PF** (2009)

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	96,675	-1	
	2 Savings and temporary cash investments		3,393,935	3,393,935
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) SEE STATEMENT 4	882,661	1,055,568	719,132
	14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶			
15 Other assets (describe ▶ SEE STATEMENT 5)	5,424,632	2,255,420	2,255,420	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	6,403,968	6,704,922	6,368,487	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ SEE STATEMENT 6)		207,986	
	23 Total liabilities (add lines 17 through 22)	0	207,986	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	6,403,968	6,496,936	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see page 17 of the instructions)	6,403,968	6,496,936	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	6,403,968	6,704,922	

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	6,403,968
2 Enter amount from Part I, line 27a	2	-2,378
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 7	3	95,346
4 Add lines 1, 2, and 3	4	6,496,936
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	6,496,936

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	N/A			
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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	
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	

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 nonchangible-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	327,160	7,592,116	0.043092
2007	278,425	5,759,566	0.048341
2006	242,997	5,356,016	0.045369
2005	251,167	4,065,842	0.061775
2004	85,900		

2 Total of line 1, column (d)	2	0.198577
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	0.049644
4 Enter the net value of nonchangible-use assets for 2009 from Part X, line 5	4	5,841,798
5 Multiply line 4 by line 3	5	290,010
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,527
7 Add lines 5 and 6	7	292,537
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18	8	259,721

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter. (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	5,054
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	5,054
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	5,054
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	6,400
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	6,400
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	4
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	1,342
11	Enter the amount of line 10 to be Credited to 2010 estimated tax 1,342 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (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? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) NY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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 ► N/A	13	X	
14	The books are in care of ► MICHAEL ROSENBERG 7077 AV DU PARE Located at ► QUEBEC, CA	Telephone no ► 514-270-7000 ZIP+4 ►		
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?	☐ Yes	☒ No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes	☒ No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes	☒ No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes	☒ No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
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?	N/A	
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	☐ Yes	☒ No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.)	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 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?	☐ Yes	☒ No
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		X

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 page 22 of the 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 page 22 of the instructions)? ☐ Yes ☒ No **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 **6b**

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? ☐ Yes ☒ No **7b**

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

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
MICHAEL ROSENBERG 485 PUTREMONT STREET QUEBEC CA	TRUSTEE 7.00	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
NONE		

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	N/A	
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	N/A	
2		
3	All other program-related investments See page 24 of the instructions	

Total. Add lines 1 through 3



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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1a	563,701
b	Average of monthly cash balances	1b	3,013,919
c	Fair market value of all other assets (see page 24 of the instructions)	1c	2,353,139
d	Total (add lines 1a, b, and c)	1d	5,930,759
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	5,930,759
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	88,961
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,841,798
6	Minimum investment return. Enter 5% of line 5	6	292,090

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	292,090
2a	Tax on investment income for 2009 from Part VI, line 5	2a	5,054
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	5,054
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	287,036
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	287,036
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	287,036

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	259,721
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
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	259,721
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)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	259,721

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				287,036
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004	86,474			
b From 2005	74,415			
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	160,889			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 259,721				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				259,721
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	27,315			27,315
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	133,574			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	59,159			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	74,415			
10 Analysis of line 9:				
a Excess from 2005	74,415			
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling					
b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)					
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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))
N/A
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.
N/A
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
ROSTRUST FOUNDATION 514-524-7000
7077 AV DU PARE
b The form in which applications should be submitted and information and materials they should include
LETTER FORM
c Any submission deadlines:
XX
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
XX

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE STATEMENT 8				259,650
Total			▶ 3a	259,650
b Approved for future payment N/A				
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 page 28 of the instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:						
a						
b						
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments						
4 Dividends and interest from securities				14	266,958	
5 Net rental income or (loss) from real estate:						
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						
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)			0		266,958	0
13 Total. Add line 12, columns (b), (d), and (e)					13 266,958	

(See worksheet in line 13 instructions on page 28 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

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

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

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

☐ Yes ☒ No

- b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Signature of officer or trustee

Date _____

DIRECTOR

Title

Sign Here

**Paid
Preparer's
Use Only**

Preparer's
signature

ABRAHAM ROTH

Date _____

08/30/10

Check if self-employed ☐

Preparer's identifying
number (see **Signature** on
page 30 of the instructions)

P00841834

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

ROTH & COMPANY, LLP

1428 36TH STREET, SUITE 200

BROOKLYN, NY 11218

EIN ▶ 13-3360065

Phone no 718-236-1600

Form **990-PF** (2009)

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROFESSIONAL FEE	\$ 6,337	\$ 6,337	\$	\$
TOTAL	\$ 6,337	\$ 6,337	\$ 0	\$ 0

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAXES	\$ 7,926	\$ 7,926	\$	\$
TOTAL	\$ 7,926	\$ 7,926	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
BANK CHARGES	64			64
OFFICE EXPENSE	7			7
TOTAL	\$ 71	\$ 0	\$ 0	\$ 71

Federal Statements**Statement 4 - Form 990-PF, Part II, Line 13 - Other Investments**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
FIRST INVESTORS CORP	\$ 253,212	\$ 336,097		\$ 339,097
LIFE INSURANCE PORTFOLIO	387,422	439,268		97,719
JANNEY MONTGOMERY	242,027	280,203		282,316
TOTAL	<u>\$ 882,661</u>	<u>\$ 1,055,568</u>		<u>\$ 719,132</u>

Statement 5 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
LOAN RECEIVABLE	\$	\$	\$
LOAN RECEIVABLE - PREMIER STORE	300,000	275,000	275,000
LOAN RECEIVABLE - A LESSER	270,000	249,198	249,198
LOAN RECEIVABLE - FUND FOR LIFE	2,551,875	646,275	646,275
LOAN RECEIVABLE - A PENZER	322,023	322,023	322,023
LOAN RECEIVABLE - ROSDEV HOTELS MAN.	1,980,734		
LOAN RECEIVABLE - SUTTON		712,562	712,562
LOAN RECEIVABLE - MIZ CONSTRUCTION		50,362	50,362
TOTAL	<u>\$ 5,424,632</u>	<u>\$ 2,255,420</u>	<u>\$ 2,255,420</u>

Statement 6 - Form 990-PF, Part II, Line 22 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
LOAN PAYABLE	\$	\$ 207,986
TOTAL	<u>\$ 0</u>	<u>\$ 207,986</u>

Statement 7 - Form 990-PF, Part III, Line 3 - Other Increases

<u>Description</u>	<u>Amount</u>
UNREALIZED GAIN	\$ 95,346
TOTAL	<u>\$ 95,346</u>

· 8099 Rostrust Foundation
13-7111711
· FYE: 4/30/2010

8/30/2010 3:21 PM

Federal Statements

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description

LETTER FORM

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description

XX

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description

XX

8099 Rostrust Foundation
13-7111711
FYE: 4/30/2010

8/30/2010 3:21 PM

Federal Statements

Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Purpose	Amount
AMERICAN FRIENDS OF CENTR	28 YISAH BERACHA ST.	P.O.	TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	200
CONG. YETEV LEV D'SATMAR	P.O.B 190520		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	20,000
BROOKLYN NY 11219					
BAIS FAIGA	P.O BOX 838 1210 CLIFTON		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	4,000
LAKWOOD NJ 08701					
YESHIVA SANZ KLAUSENBERG	1353 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	15,000
BROOKLYN NY 11219					
CONG. EMEK HATALMUD	1685-49 ST.		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
BROOKLYN NY 11204					
KEREN ZICHRON MORDECHAI	6TH STEET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
LAKWOOD NJ 08701					
CHEVRA KADISHA OF BOBOV	1644 53RD STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	180
BROOKLYN NY 11204					
BIKUR CHOLIM OF KLAUSENBE	131 LEE AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
BROOKLYN NY 11211					
N'SHEI UNION CITY	3400 NEW YORK AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
UNION CITY NY 07087					
BONEI OLAM	1755 46TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
BROOKLYN NY 11204					
TALMUD TORAH BAIS AVROHOM	915 NEW HAMPSHIRE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	3,600
LAKWOOD NJ 08701					
CONGREGATION OHR YECHESKE	303 RIDGE AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
LAKWOOD NJ 08701					
BOBEV YESHIVE BNAI TZION	1533-46TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	50,000
BROOKLYN NY 11219					
BOBOVER YESHIVA BNEI ZION	1533-48TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
BROOKLYN NY 11219					
BETH CHANA SCHOOL	620 BEDFORD AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
BROOKLYN NY 11211					
CONG. BAIS BURECH	131 LEE AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	20,000
BROOKLYN NY 11211					
AMIEDI ZION	1577-48TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,000
BROOKLYN NY 11219					
CONG. GEMACH B'NEI PINCHA	1529 43RD STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	350
BROOKLYN NY 11219					

8099 Rostrust Foundation
13-7111711
FYE: 4/30/2010

8/30/2010 3:21 PM

Federal Statements

Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
GEMACH ZICHRON YAAKOV MOR	1415 47TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,000
BROOKLYN NY 11219					
CONGREGATION S.Y.E. INC.	124 CAREY STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	15,000
LAKEWOOD NJ 08701					
BNEI MIRIAM OF KIBSIM	62 HARRISON AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
BROOKLYN NY 11211					
CONGREGATION SANZ KLAUSEN	1420 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
BROOKLYN NY 11219					
YESHIVAS NOVOMINSK BUILDI	1690 60TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
BROOKLYN NY 11204					
MEMUCHA SHLEIMA INC.	174 BROADWAY, SUITE 322		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
BROOKLYN NY 11211					
KUPAT HA IR	4415 14TH AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
BROOKLYN NY 11219					
CONGREGATION ATERES MOSHE	1830 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	180
BROOKLYN NY 11204					
VAAD HARABANIM	5203 12TH AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
BROOKLYN NY 11219					
CONGREGATION ANSHEI RIDGE	28 DENA COURT		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,250
LAKEWOOD NJ 08701					
YESHIVA TIFERES SHMIEL D'	1010-45TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
BROOKLYN NY 11219					
LADIES AUX OF BYBZ	620 BEDFORD AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
BROOKLYN NY 11211					
YESHIVA SANZ KLAUSENBURG	1353 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,000
BROOKLYN NY 11219					
YESHIVAS CH'SAM SOFER	1876-50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	18,000
BTOOKLYN NY 11204					
CONGREGATION SANZ KLAUSEN	1420 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
BROOKLYN NY 11219					
MOSDOS SANZ KLAUSENBURG	PO BOX 242		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
TALLMAN NY 10982					
CONG. SHAAREI ZION OF BOB	1621 56TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
BROOKLYN NY 11204					
CONGREGATION SANZ KLAUSEN	1420 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,500
BROOKLYN NY 11219					

Federal Statements

8/30/2010 3:21 PM

Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
YALDAI ZION	4715 15TH AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,800
BROOKLYN NY 11219					
CONGRAGATION S.Y.E INC.	124 CAREY STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	20,000
LAKWOOD NJ 08701					
CONGREGATION SHEFA CHAIM	P.O. BOX 300410		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	3,000
BROOKLYN NY 11230-0410					
AMERICAN FRIENDS OF SHAFI	1106 53RD STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	7,500
BROOKLYN NY 11219					
CONGREGATION SANZ KLAUSEN	1420 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,000
BROOKLYN NY 11219					
CONGREGATION SANZ OF LAKE	19 SPRUCE STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,100
LAKWOOD NJ 08701					
MESIVTA SANZ OF HUDSON CO	3400 NEW YORK AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,500
UNION CITY NJ 07087					
YESHIVA TIFERES SHMUEL D'	1446 51ST STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
BROOKLYN NY 11219					
PESHA ELIAS BIKUR CHOLIM	1421 52ND STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	180
BROOKLYN NY 11219					
LADIES AUXILIARY OF MOSDO	620 BEDFORD AVENUE		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
BROOKLYN NY 11211					
MOSDOS SANZ KLAUSENBERG O	P.O. BOX 242		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
TALLMAN NY 10982					
YAD YEHUDA	18TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,500
BROOKLYN NY 11211					
YESHIVA SANZ KLAUSENBERG	1353 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	3,500
BROOKLYN NY 11204					
CONG. BETH HALEVY	1777 49TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
BROOKLYN NY 11204					
CONGREGATION SANZ KLAUSEN	1420 50TH STREET		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	7,000
BROOKLYN NY 11219					
TOTAL					259,650