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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning 07-01-2009 , and ending 06-30-2010

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 Foundation for Learning and Development		A Employer identification number 61-1407381	
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 8180 McCormick Boulevard		B Telephone number (see page 10 of the instructions) (847) 745-1674	
	City or town, state, and ZIP code Skokie, IL 60076		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) \$ 468,995		J Accounting method ☐ Cash ☒ Accrual ☐ 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)	1,393,032			
	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	0			
	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 and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)			-12,017	
	12 Total. Add lines 1 through 11	1,393,032	0	-12,017	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages	838,905			838,905
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	1,513			1,513
	b Accounting fees (attach schedule)	17,539			
	c Other professional fees (attach schedule)	97,743			97,743
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	62,860			62,860
	19 Depreciation (attach schedule) and depletion . . .	20,939			
	20 Occupancy	107,211			107,211
	21 Travel, conferences, and meetings	15,302			15,302
	22 Printing and publications				
	23 Other expenses (attach schedule)	218,880			187,893
	24 Total operating and administrative expenses. Add lines 13 through 23	1,380,892	0		1,311,427
	25 Contributions, gifts, grants paid	0			0
	26 Total expenses and disbursements. Add lines 24 and 25	1,380,892	0		1,311,427
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	12,140			
	b Net investment income (if negative, enter -0-)		0		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	15,942	16,146	16,145
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 988			
		Less allowance for doubtful accounts ▶	2,925	988	988
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ▶ 541,331				
	Less accumulated depreciation (attach schedule) ▶ 96,469	438,283	444,862	444,862	
15	Other assets (describe ▶)	7,000	7,000	7,000	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	464,150	468,996	468,995	
Liabilities	17	Accounts payable and accrued expenses	47,490	56,175	
	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 ▶)	17,136	13,174	
23	Total liabilities (add lines 17 through 22)	64,626	69,349		
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	399,524	399,647	
	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)	399,524	399,647	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	464,150	468,996	

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)	1 399,524
2	Enter amount from Part I, line 27a	2 12,140
3	Other increases not included in line 2 (itemize) ▶	3
4	Add lines 1, 2, and 3	4 411,664
5	Decreases not included in line 2 (itemize) ▶	5 12,017
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . .	6 399,647

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				
(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) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
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 noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008			
2007			
2006			
2005			
2004			
2	Total of line 1, column (d).		2
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
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.		4
5	Multiply line 4 by line 3.		5
6	Enter 1% of net investment income (1% of Part I, line 27b).		6
7	Add lines 5 and 6.		7
8	Enter qualifying distributions from Part XII, line 4.		8
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 VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)		
1aExempt 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)		
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		10
cAll other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2
3Add lines 1 and 2.		3
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4
5Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5
6Credits/Payments		
a2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
bExempt foreign organizations—tax withheld at source	6b	
cTax paid with application for extension of time to file (Form 8868)	6c	
dBackup withholding erroneously withheld	6d	
7Total credits and payments Add lines 6a through 6d.		7
8Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10
11Enter the amount of line 10 to be Credited to 2010 estimated tax 0 Refunded		11

Part VII-AStatements Regarding Activities			
1aDuring 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?			YesNo
bDid 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.			No
cDid the foundation file Form 1120-POL for this year?.			No
dEnter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
eEnter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		2	No
3Has 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	No
4aDid the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
bIf "Yes," has it filed a tax return on Form 990-T for this year?.		4b	No
5Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		5	No
6Are 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?		6	Yes
7Did 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		7	Yes
8aEnter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) IL			
bIf 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 .		8b	Yes
9Is 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		9	No
10Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		10	No

Part VII-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of Foundation for Learning Telephone no (847) 745-1674 Located at 8180 McCormick Boulevard Skokie IL ZIP+4 60076			
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.	1b		No
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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?. 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		No
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.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b		No

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)? Organizations relying on a current notice regarding disaster assistance check here.	5b		No
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>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
	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>	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
	b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		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
Ira Neiman	Director	0		
6540 N Central Park Avenue Lincolnwood, IL 60712	0 00			
Elizabeth Walder	V - P , Director	0		
2709 W Sherwin Chicago, IL 60645	0 00			
Joseph A Walder	Pres , Director	0		
2709 W Sherwin Chicago, IL 60645	0 00			
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
Colin Friedman	Controller	84,000		
2850 W Touhy G Chicago, IL 60645	40 00			
Norman Siegal	Director	78,000		
2630 W Greenleaf Avenue Chicago, IL 60645	40 00			
Heschel Weiner	Director	58,002		
2846 W Touhy Avenue H Chicago, IL 60645	40 00			
Rouhama Garelick	Exec Director	103,000		
6220 N St Louis Avenue Chicago, IL 60659	40 00			
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 Teachers Training Center - - The Walder Education Pavilion of Torah Umesorah builds bridges bringing innovative new curricula from renowned educational institutions from around the world to Jewish educators everywhere. We enjoy a close professional relationship with the U.S. Department of Education, Israeli Board of Education, Chinuch Atzma'i, Mercaz Bais Yaakov, and teachers' centers across Israel. A representative from Mercaz Bais Yaakov visits the Pavilion several times a year to lead workshops for teachers and to bring new curricula from Israel's foremost teachers. The Pavilion has arranged for American and Israeli Master Teachers to create and translate any curriculum that teachers request.	885,967
2 Walder Science Program - - mission is to provide the Jewish community with enrichment opportunities for excellence in science, education, and research. To foster a strong faith in God through the study of the natural world via programs which incorporate Jewish law, values, and traditions.	203,073
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
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	0
b	Average of monthly cash balances.	1b	0
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	0
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	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	0
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	0
6	Minimum investment return. Enter 5% of line 5.	6	0

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
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	0

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	1,311,427
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	1,311,427
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,311,427
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				0
2	Undistributed income, if any, as of the end of 2008				
a	Enter amount for 2008 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2009				
a	From 2004.				89,720
b	From 2005.				105,367
c	From 2006.				119,529
d	From 2007.				40,500
e	From 2008.				1,330,632
f	Total of lines 3a through e.	1,685,748			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 1,311,427				
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). . .	0			
d	Applied to 2009 distributable amount.				
e	Remaining amount distributed out of corpus	1,311,427			
5	Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,997,175			
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)	89,720			
9	Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	2,907,455			
10	Analysis of line 9				
a	Excess from 2005.				105,367
b	Excess from 2006.				119,529
c	Excess from 2007.				40,500
d	Excess from 2008.				1,330,632
e	Excess from 2009.				1,311,427

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 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 organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

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

Joseph A Walder

b

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

2

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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				
Total			▶ 3a	
b Approved for future payment				
Total			▶ 3b	

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 N/A _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .					
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
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). .					
13 Total. Add line 12, columns (b), (d), and (e). 13 _____					

[illegible]

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)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
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

Sign Here

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.

*****	2011-02-14	*****
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only	Preparer's Signature  Mitchell S Lerman	Date	Check if self-employed 	Preparer's identifying number (see Signature on page 30 of the instructions)
	Firm's name (or yours if self-employed), address, and ZIP code	Lerman Sweeney & Co LLP 5215 Old Orchard Road Ste 525 Skokie, IL 600771035	EIN 	Phone no (847) 966-6696

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2009

Name of organization Foundation for Learning and Development	Employer identification number 61-1407381
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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 33¹/₃% 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 in the heading 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 Foundation for Learning and Development	Employer identification number 61-1407381
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Part I Contributors (see instructions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	See Additional Data Table _____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization Foundation for Learning and Development	Employer identification number 61-1407381
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Part II Noncash Property (see Instructions)			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization Foundation for Learning and Development	Employer identification number 61-1407381
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry)
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

Software ID:

Software Version:

EIN: 61-1407381

Name: Foundation for Learning and Development

Form 990 Schedule B, Part I - Contributors (See Specific Instructions):

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
9	Crown Family Philanthropies 222 North LaSalle St Ste 2000 Chicago, IL 60601	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
8	Torah Umesorah 1090 Coney Island Avenue Brooklyn, NY 11230	\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
7	Jewish Education Fund of AFTA 8180 McCormick Boulevard Chicago, IL 60076	\$ 111,603	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
6	Renov Rukal Foundation Inc 9 Beechwood Drive Lawrence, NY 11559	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
5	Chicago Office Technology Group 1 E Wacker Drive 1305 Chicago, IL 60601	\$ 11,774	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
4	Heshy and Debbie Wengrow 7400 N Francisco Chicago, IL 60645	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Form 990 Schedule B, Part I - Contributors (See Specific Instructions):

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
3	Jacob Morowitz 318 W Adams Suite 1402 Chicago, IL 60606	\$25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
2	IDT 8180 McCormick Boulevard Skokie, IL 60076	\$526,637	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
1	Joseph A Walder 2709 W Sherwin Chicago, IL 60645	\$591,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

TY 2009 Accounting Fees Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	17,539	0	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2009 Amortization Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
Multimedia Software	2010-06-30	2,500			417			417
Multimedia Software	2010-03-23	3,050			508			508
Multimedia Software	2009-11-20	7,600			1,267			1,267
Multimedia Software	2009-06-25	1,000	167		333			500
Multimedia Software	2009-05-01	10,000	1,667		3,333			5,000
Multimedia Software	2009-05-01	5,000	833		1,667			2,500
Multimedia Software	2009-04-06	17,500	2,917		5,833			8,750
Multimedia Software	2009-03-17	17,500	2,917		5,833			8,750
Multimedia Software	2009-02-25	5,000	833		1,667			2,500
Multimedia Software	2009-01-29	17,500	2,917		5,833			8,750
Multimedia Software	2008-12-19	5,000	833		1,667			2,500
Multimedia Software	2008-10-20	3,500	583		1,167			1,750
Multimedia Software	2008-10-07	2,500	417		833			1,250
Multimedia Software	2008-09-11	3,450	575		1,150			1,725
Multimedia Software	2008-09-03	15,000	2,501		5,000			7,501
Multimedia Software	2008-07-31	10,000	1,667		3,333			5,000

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2009 Depreciation Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Books	2010-01-04	5,400		35	16 67 %	900			
Computer Software	2010-02-26	974		54	10 00 %	97			
Computer Software	2009-12-09	4,500		54	10 00 %	450			
Computer Equipment	2010-03-03	1,275		54	10 00 %	128			
Computer Equipment	2010-02-01	600		54	10 00 %	60			
Computer Equipment	2009-10-05	1,824		54	10 00 %	182			
Computer Equipment	2009-10-01	1,187		54	10 00 %	119			
Leasehold Improvements	2010-02-24	2,950		87	0 96 %	28			
Leasehold Improvements	2009-12-04	4,250		87	1 39 %	59			
Leasehold Improvements	2009-11-23	1,500		87	1 61 %	24			
Leasehold Improvements	2009-09-04	9,000		87	2 03 %	183			
Leasehold Improvements	2009-07-30	20,000		87	2 46 %	492			
Furnitrure and Fixtures	2010-03-03	750		58	7 14 %	54			
Furniture and fixtures	2009-06-30	1,722	123	58	14 29 %	246			
Books	2008-07-29	10,000	1,667	35	33 33 %	3,333			
Ryszard Pieniazek	2008-12-19	50,000	696	87	2 56 %	1,282			
Project Management	2008-10-08	4,125	75	87	2 56 %	106			
Project Management	2008-10-08	5,000	91	87	2 56 %	128			
Ryszard Pieniazek	2008-11-19	20,000	321	87	2 56 %	513			
Ryszard Pieniazek	2008-11-13	1,100	18	87	2 56 %	28			
Project Management	2008-10-20	9,000	164	87	2 56 %	231			
Ryszard Pieniazek	2008-10-06	5,000	91	87	2 56 %	128			
Ryszard Pieniazek	2008-10-06	6,000	109	87	2 56 %	154			
Ryszard Pieniazek	2008-09-23	7,000	142	87	2 56 %	179			
Ryszard Pieniazek	2008-09-12	4,000	81	87	2 56 %	103			
Ryszard Pieniazek	2008-09-08	8,000	163	87	2 56 %	205			
Ryszard Pieniazek	2008-08-26	10,000	225	87	2 56 %	256			
Ryszard Pieniazek	2008-07-31	1,000	25	87	2 56 %	26			
Ryszard Pieniazek	2008-07-31	9,000	221	87	2 56 %	231			
Ryszard Pieniazek	2008-07-25	8,000	197	87	2 56 %	205			
Furniture & Fixtures	2008-10-29	895	64	58	14 29 %	128			
Furniture & Fixtures	2008-09-25	1,000	71	58	14 29 %	143			
Equipment & Instruments	2008-10-28	2,495	250	54	20 00 %	499			
Computer Software	2009-01-20	7,450	745	54	20 00 %	1,490			
Computer Equipment	2009-05-01	1,891	189	54	20 00 %	378			
Computer Equipment	2009-01-29	1,972	197	54	20 00 %	394			
Computer Equipment	2008-09-26	5,688	569	54	20 00 %	1,138			
Richard Pieniazek	2008-06-15	15,530	415	87	2 56 %	398			
Richard Pieniazek	2008-05-15	40,000	1,154	87	2 56 %	1,026			
Richard Pieniazek	2008-04-15	53,000	1,643	87	2 56 %	1,359			
RTH Associates	2008-03-10	2,000	66	87	2 56 %	51			
Richard Pieniazek	2008-03-03	20,000	663	87	2 56 %	513			
Richard Pieniazek	2008-02-21	3,000	106	87	2 56 %	77			
Richard Pieniazek	2008-02-11	1,300	46	87	2 56 %	33			
Mordy Raisman	2008-02-04	1,600	56	87	2 56 %	41			
RTH Associates	2008-01-25	2,000	75	87	2 56 %	51			
Maintenance Eng Ltd	2007-08-10	584	28	87	2 56 %	15			
Amercan Express	2007-07-20	1,148	57	87	2 56 %	29			
AMS Communications, Inc	2008-04-09	850	182	58	14 29 %	121			
Exposition Carpet Co	2007-07-18	2,245	481	58	14 29 %	321			
HP Laptop	2008-06-13	925	278	54	20 00 %	185			
TV Monitor	2008-04-13	929	279	54	20 00 %	186			
Walder Science Center	2008-03-31	2,138	642	54	20 00 %	428			
Walder Science Center	2007-10-31	1,035	311	54	20 00 %	207			
Richard Pieniazek	2007-06-27	3,500	184	87	2 56 %	90			
Amercan Express	2007-06-21	1,905	100	87	2 56 %	49			
Richard Pieniazek	2007-05-15	1,399	76	87	2 56 %	36			
Amercan Express	2007-05-15	1,147	62	87	2 56 %	29			
Richard Pieniazek	2007-05-10	3,000	164	87	2 56 %	77			
Richard Pieniazek	2007-05-10	1,000	55	87	2 56 %	26			
Richard Pieniazek	2007-04-24	1,000	57	87	2 56 %	26			
Richard Pieniazek	2007-03-27	2,000	117	87	2 56 %	51			
Amercan Express	2007-03-27	5,400	316	87	2 56 %	138			
Richard Pieniazek	2007-03-16	3,000	176	87	2 56 %	77			
Con Tech, Inc	2006-11-30	2,500	168	87	2 56 %	64			
Book Shelves	2007-06-27	2,271	731	58	14 28 %	324			
Telephone System	2007-02-22	4,278	1,680	58	14 28 %	611			

TY 2009 Employee Compensation Explanation

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Employee	Explanation
Colin Friedman	
Norman Siegal	
Heschel Weiner	
Rouhama Garelick	

TY 2009 Land, Etc. Schedule**Name:** Foundation for Learning and Development**EIN:** 61-1407381**Software ID:** 09000047**Software Version:** 2009v1.7

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Miscellaneous	141,500	64,568	76,932	76,932
Improvements	350,938	17,220	333,718	333,718
Machinery and Equipment	34,883	9,401	25,482	25,482
Furniture and Fixtures	14,010	5,280	8,730	8,730

TY 2009 Legal Fees Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Legal Fees	1,513	0	0	1,513

TY 2009 Other Assets Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Security Deposit	7,000	7,000	7,000

TY 2009 Other Decreases Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Description	Amount
Special event losses Part I, Line 11, Column C	12,017

TY 2009 Other Expenses Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Utilities	5,772			5,772
Temporary Help	1,975			1,975
Telephone	5,312			5,312
Repairs	4,022			4,022
Postage	2,363			2,363
Payroll Processing Fees	1,221			1,221
Office Supplies	29,089			29,089
Miscellaneous	180			180
Licenses and Filing Fees	2,785			2,785
Library	9,176			9,176
Insurance	52,376			52,376
Equipment Rental	18,615			18,615
Education Center Supplies	30,847			39,701
Computer Expenses	500			500
Commisions	7,500			7,500
Bank Charges	1,601			1,601
Amortization	39,841			
Advertising and Promotion	5,705			5,705

TY 2009 Other Liabilities Schedule**Name:** Foundation for Learning and Development**EIN:** 61-1407381**Software ID:** 09000047**Software Version:** 2009v1.7

Description	Beginning of Year - Book Value	End of Year - Book Value
Sales Tax Payable	98	173
Due to affiliate	15,000	12,500
Payroll Liabilities	2,038	501

TY 2009 Other Professional Fees Schedule**Name:** Foundation for Learning and Development**EIN:** 61-1407381**Software ID:** 09000047**Software Version:** 2009v1.7

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Outside Consultant	97,743	0	0	97,743

TY 2009 Taxes Schedule

Name: Foundation for Learning and Development

EIN: 61-1407381

Software ID: 09000047

Software Version: 2009v1.7

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Payroll Tax Expense	62,860			62,860

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1708

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒ **X**

If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns***Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3 month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	<u>Foundation for Learning and Development</u>	<u>61-1407381</u>
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	<u>8180 McCormick Boulevard</u>	
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions.	
	<u>Skokie, IL 60076</u>	

Check type of return to be filed (file a separate application for each return):

☐ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (section 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☒ Form 990-PF	☐ Form 1041-A	☐ Form 8870-Service

The books are in the care of. ▶ Joseph and Elizabeth Walder NOV 13 2010Telephone No. ▶ 847.966.6696 FAX No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) SCHMITZ PARK If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ ☐ calendar year 20__ or
- ▶ ☒ tax year beginning 7/01, 20 09, and ending 6/30, 20 10

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 4-2009)

Foundation for Learning and Development
2009 Form 990 - Part I, Line 11, Column b

	<u>Total</u>	<u>School Events</u>
Registration Fees	\$ 8,327.00	\$ 8,327.00
School Supplies	8,085.64	8,085.64
Walder Science Center	4,069.00	4,069.00
Total Revenues	<u>20,481.64</u>	<u>20,481.64</u>
Jerusalem Science Contest	31,677.29	31,677.29
Prizes	822.00	822.00
Total Expenses	<u>32,499.29</u>	<u>32,499.29</u>
Net Revenues (expenses)	<u>\$ (12,017.65)</u>	<u>\$ (12,017.65)</u>