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 December 1 **, 2009, and ending** November 30 **, 20** 10

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 **The Sinsky-Kresser-Racusin Memorial Foundation, Inc.**	**A Employer identification number** **52-1856421**
	Number and street (or P O box number if mail is not delivered to street address) Room/suite **2416 Velvet Valley Way**	**B** Telephone number (see page 10 of the instructions) **410-363-6644**
	City or town, state, and ZIP code **Owings Mills, Maryland 21117-3036**	**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)* ▶ $ 1,940,128.93

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)	0			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	147.95	147.95		
	4	Dividends and interest from securities	123,500.87	123,500.87		
	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 and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	123,648.82	123,648.82		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	1,294.26			1,294.26
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications	157.77			157.77
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,452.03	0		1,452.03
	25	Contributions, gifts, grants paid	105,050.00			105050.00
	26	**Total expenses and disbursements.** Add lines 24 and 25	106,502.03	0		106,502.03
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	17,146.79			
	b	**Net investment income** (if negative, enter -0-)		123,648.82		
	c	**Adjusted net income** (if negative, enter -0-)				

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	24,700.07	9,354.08	9,354.08
	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 schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶			
		Less. accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶ Attached Balance Sheet 11/30/10)	1,898,282.07	1,930,774.85	1,930,774.85
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,922,982.14	1,940.128.93	1,940,128.93
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,922,982.14	1,940,128.93	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,922,982.14	1,940,128.93	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,922,982.14	1,940,128.93	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,922,982.14
2	Enter amount from Part I, line 27a	2	17,146.79
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,940,128.93
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,940,128/.93

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo., day, yr)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
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	104,801.24	1,938,396.63	0.054066
2007	105,923.34	1,911,854.83	0.055403
2006	100,408.04	1,855,238.86	0.054121
2005	87,575.85	1,654,197.26	0.052942
2004	77,152.09	1,529,568.04	0.050440

2	**Total** of line 1, column (d)	2	0.266972
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	0.053395
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,950,479.05
5	Multiply line 4 by line 3	5	104,145.83
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,236.49
7	Add lines 5 and 6	7	105,382.32
8	Enter qualifying distributions from Part XII, line 4	8	106,502.03

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	1,236	49
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		
3	Add lines 1 and 2	3	1,236	49
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	1,236	49
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a			
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		
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	1,236	49
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10		
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ | **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?	1a		✓
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		✓
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		✓
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.*	2		✓
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		✓
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		✓
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?	6	✓	
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*	7	✓	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ Maryland			
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*	8b	✓	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		✓
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		✓

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	

Website address ▶ None

14 The books are in care of ▶ Ellwood A. Sinsky Telephone no. ▶ 413-363-6644

Located at ▶ 2416 Velvet Valley Way-Owings Mills, MD ZIP+4 ▶ 21117-3036

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)?		1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐				
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		✓
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?	☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions.)		2b		
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		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		✓
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		✓

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)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b**

If "Yes" to 6b, file Form 8870.

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see 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
Ellwood A. Sinsky-2416 Velvet Valley Way Owings Mills, MD 21117-3036	Pres-1 Hour+/-	0	0	0
Gary J. Sinsky-2416 Velvet Valley Way Owings Mills, MD 21117-3036	V. Pres-1 Hour+/-	0	0	0
Thelma Sinsky-2416 Velvet Valley Way Owings Mills,MD 21117-3036	Secty-1 Hour+/-	0	0	0
Sharon Sinsky-Hopkins-2416 Velvet Valley Way Owings Mills, MD 21117-3036	Treas-1 Hour+/-	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 None	
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 None	
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	1,980,181.78
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,980,181.78
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,980,181.78
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	29,702.73
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,950,479.05
6	**Minimum investment return.** Enter 5% of line 5	6	97,523.96

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	97,523.96
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,236.49		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	1,236.49
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	96,287.47
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	96,287.47
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	96,287.47

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	106,502.03
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	106,502.03
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	1,236.49
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	105,265.54

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				96,287.47
2	Undistributed income, if any, as of the end of 2009:				
a	Enter amount for 2008 only			0	
b	Total for prior years: 20___,20___,20___		0		
3	Excess distributions carryover, if any, to 2009:				
a	From 2004 — 2,513.34				
b	From 2005 — 6,886.96				
c	From 2006 — 9,752.55				
d	From 2007 — 11.553.89				
e	From 2008 — 10,469.92				
f	**Total** of lines 3a through e	41,176.66			
4	Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 106,502.03				
a	Applied to 2008, but not more than line 2a			0	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d	Applied to 2009 distributable amount				96,287.47
e	Remaining amount distributed out of corpus	10,214.56			
5	Excess distributions carryover applied to 2009 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			
6	**Enter the net total of each column as indicated below:**				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	51,391.22			
b	Prior years' undistributed income. Subtract line 4b from line 2b		0		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d	Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
e	Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			0	
f	Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	0			
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	2,513.34			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	48,877.88			
10	Analysis of line 9:				
a	Excess from 2005 — 6,886.96				
b	Excess from 2006 — 9,752.55				
c	Excess from 2007 — 11.553.89				
d	Excess from 2008 — 10,469.92				
e	Excess from 2009 — 10,214.56				

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)

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

Ellwood A. Sinsky & Thelma Sinsky

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.

None

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 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 Attached Schedule				
Total . . . . ▶ **3a**				
b *Approved for future payment*				
None				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See page 28 of the instructions)
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			14	147.95	
4 Dividends and interest from securities			14	123,500.87	
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		123,648.82	0

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 123,648.82

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)

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

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

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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

Signature of officer or trustee — Date 2/4/2011 — Title **President**

Paid Preparer's Use Only

Preparer's signature	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		EIN ▶	
		Phone no	

1:09 PM
01/19/11
Cash Basis

The Sinsky-Kresser-Racusin Memorial Foundation, Inc.
Balance Sheet
As of November 30, 2010

	Nov 30, 10
ASSETS	
Current Assets	
Checking/Savings	
PNC Bank (MSDT)	
checking	157.53
Intransit	260 42
MM-5561603365-4/12/2010	5,539.88
Total PNC Bank (MSDT)	5,957.83
Total Checking/Savings	5,957 83
Total Current Assets	5,957 83
Other Assets	
MorganStanleyDean Witter	
A - Money Market	746.14
Aurora Bank.-6%-11/6/23	10,000 00
BACAP-8%-12/15/26	39,659 55
Barclays Bank 5.125%-1/8/20	11,724 60
BGECapTrust-6.2%-10/15/43	15,000.00
Col. Bk Inc-8.875%-3/15/38	10,000.00
Deutsche Bnk Cap-6.6250%	25,000.00
Eaton Vance	39,000 00
FMCC-6%-3/20/2014	45,000 00
FUIC-7.85%-1/1/27	20,200 00
GECC-5.3%-5/15/2034	17,000.00
GMAC-6.7.50%-12/1/2014	19,000.00
GMAC-7.000%-10/15/11	30,787.50
HFC-7.10%-12/15/11	40,272 00
JP Morgan Chase 6%-7/5/2017	35,011 32
JPM Chase XVII-5.850%-8/1/2035	21,809 99
MSCAPTrustVI-6.6% 2/1/46	12,500 00
NBCAP-7.83%-12/15/26	37,595.00
Procter & Gamble-5.55%-3/5/2037	38,033.74
Protective Life-7.25%-6/30/2066	15,000 00
Suntrust-5.40%-4/1/20	11,772 36
Swedish Exp-5.4%-6/29/2049	22,320 00
Wells Fargo-5.950%-8/26/2036	8,265 64
Western Asset High Inc FD II	29,612 01
Total MorganStanleyDean Witter	555,309 85
RBC (JBHanauer&Co) 352-33164	
A-Money Market	2,173 14
FANNIE MAE-8.25%-5/20/13	10,000 00
FNMA-6.25%-3/25/36	50,006 00
GE Cap Corp -5.875-2/20/08	25,000 00
General Elec.Cap.Corp .-4.750%-	52,458 40
GMAC- 8%-11/1/31	29,527.50
GMAC-7.25%-2/7/08	25,000 00
Goldman Sachs-6.750%-10/1/37	9,088.50
Illinois ST Go BDS-6.9%-3/1/35	15,000.00
Illinois ST TXBL-5.1%-6/1/33	13,468 50
Illinois ST TXBL(2ND ACCT)-5.1	13,139.63
Keycorp-8%-3/15/68	25,000 00
New York St Pwr-5.985%-11/15/43	18,720.20
OneokInc-6.4%-2/1/16	16,000 00
Southwest BK-5.5%-11/30/23	27,006.00
Total RBC (JBHanauer&Co) 352-33164	331,587.87
SmithBarney(Legg Mason)	
A-Money Market	316.02
CSFSTBoston-5.5%-7/25/2035	5,748 01
Total SmithBarney(Legg Mason)	6,064 03

The Sinsky-Kresser-Racusin Memorial Foundation, Inc.
Balance Sheet
As of November 30, 2010

	Nov 30, 10
Stifel Nicolaus (Ryan Beck)	
A-Money Market-Stifel Nicolaus	1 68
Aegon NV Capital -7.25%-PFD	25,209.68
Aegon Perpetual-6.5%	12,041.00
ALCOA-5.375%-1/15/13	7,132 29
Annaly Capital MGT, Inc.	9,947.80
Banc America Funding-7%-10/25/3	6,979.24
Banc America Mtg Tr.-6%-7/25/36	11,266 67
Barclays Bank-7.1%	10,000.00
Caterpillar-6.125%-2/17/14	10,165.80
Chase Mtg-5.5%-10/25/35	65,005 95
Citigroup Capital PFD-7.25%	31,995 30
Constellation Energy-7%-4/1/12	10,160 86
Corp Backd Tr Motorola-8.375%	12,355 00
Countrywide Cap-6.75%	30,602 79
CWMBS-5.5%-11/25/35	16,005.95
Dow Chem-6.125%-2/1/2011	42,152 26
FHLMC-5.25%-5/15/33	20,391 57
FHLMC-5.750%-1/15/35	21,961.84
FMC - 6.05%-3/20/14	22,000.00
FNMA-6%-10/25/29	5,711 69
Freeport-8.250%-4/1/15	10,066 88
GENL Motors Accept. - 7.50%-6/1	25,114.32
GMAC-7.25%-2/15/25	20,000.00
GMC-7.2%-1/15/11	53,560.00
Host Marriott LP-6.375%-3/15/15	15,000.00
Ing Groep-6.2%-PFD	37,006 97
Lehman Bros-5.5%-4/15/24	43,000.00
Merrill Lynch PFD Cap Trust-7.2	14,260.41
National City - 6.625%-11/15/66	10,041.80
Pengrowth Energy	9,977.10
Penn West Energy Trust	9,984.11
PNC-6.125%	16,709 00
Prologis-6.250%-3/15/17	20,963.80
Saturns/Goldman Sachs-6%-	2,345 00
WAMU Mtg-6%-6/25/34	12,000.00
Wells Fargo-6%-8/25/37	4,279.34
Wells Fargo 5.50%-11/25/35	8,515 78
Total Stifel Nicolaus (Ryan Beck)	683,911 88
Wells Fargo (Wachovia)-Snow	
A-Money Market	159 27
BOA-8.2%-5/1/13	20,000.00
E Trade Bank-5.5%-3/4/25	70,000.00
FMC-6.2%-3/20/15	10,000 00
FMC-7.750%-6/15/43	10,002 00
General Elec.Cap.Corp.-6.875%-1	24,529 00
Illinois ST TXBL-5.1%-6/1/33	17,555 00
JP Morgan Chase-6.25%-10/15/33	20,465 00
Lehman Bros-6.25%-8/17/21	30,000 00
LehmanBros-5.375%-4/15/24	38,000 00
MD ST COM DEV-5.980%-9/1/40	18,055 00
Nationsbank Corp-7.250%-10/15/2	14,878 70
P.G. County-5%-9/15/29	18,185 00
Portsmouth-6.40%-7/15/25	19,967 60
Sears-6.5%-12/1/28	9,856 90
Target-7%-7/15/31	19,644 00
Wells Fargo-7.875%-3/15/68	16,000 00
Total Wells Fargo (Wachovia)-Snow	357,297.47
Total Other Assets	1,934,171 10
TOTAL ASSETS	1,940,128.93

The Sinsky-Kresser-Racusin Memorial Foundation, Inc.
Balance Sheet
As of November 30, 2010

	Nov 30, 10
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,922,982 14
Net Income	17,146 79
Total Equity	1,940,128.93
TOTAL LIABILITIES & EQUITY	**1,940,128.93**

The Sinsky-Kresser-Racusin Memorial Foundation, Inc.
Form 990-Part XV-3 Grants and Contributions Paid During the Year 2009/2010

	Recipient Status	Purpose	Amount
Edward A. Myerberg Senior Center 3101 Fallstaff Road Balimore, MD 21209	Non Profit	Charitable	250.00
Hannah More School 12039 Reisterstown Road Reisterstown, MD 21136	Non Profit	Educational	250.00
Everyman Theatre 1727 N. Charles Street Baltimore, MD 21201	Non Profit	Educational	500.00
Center Stage 700 N. Calvert Street Baqltimore, MD 21202	Non Profit	Educational	500.00
Hadassah of Greater Baltimore 3723 Old Court Road - Suite 205 Baltimore, MD 21117	Non Profit	Charitable	300.00
The League for People with Disabilities 1111 E. Cold Spring Lane Baltimore, MD 21239	Non Profit	Charitable	500.00
Meals on Wheels of Central Maryland, Inc. 515 South Haven Street Baltimore, MD 21224	Non Profit	Charitable	500.00
Hillel:Center for Jewish Life at the University of Maryland 7612 Mowatt Lane College Park, MD 20740	Non Profit	Religious	500.00
Learning Inc. 1234 W. 36th Street Baltimore, MD 21211	Non Profit	Educational	250.00
Central Scholarship Bureau 1700 Reisterstown Road - Suite 220 Baltimore, MD 21208	Non Profit	Educational	1,000.00
Chesapeake Wildlife Heritage PO Box 1745 Easton, MD 21601	Non Profit	Environment	500.00
House of Ruth 2201 Argonne Drive Baltimore, MD 21218	Non Profit	Charitable	500.00

Health Care for the Homeless 421 Fallsway Baltimore, MD 21202	Non Profit	Charitable	500.00
Foundation for Baltimore County Library 320 York Road Towson, MD 21204	Non Profit	Educational	3,000.00
Enoch Pratt Free Library 400 Cathedral Street Baltimore, MD 21201	Non Profit	Educational	3,000.00
South Baltimore Learning Center 28 E. Ostend Street Baltimore, MD 21230	Non Profit	Educational	1,000.00
Beth El Congregation 8101 Park Heights Avenue Baltimore, MD 21208	Non Profit	Religious	3,000.00
Dyslexia Tutoring Program The Rotunda 711 W. 40th Street - Suite 310 Baltimore, MD 21211	Non Profit	Educational	25,000.00
Maryland Food Bank - School Pantry Program 2200 Halethorpe Farms Road Baltimore, MD 21227	Non Profit	Charitable	25,000.00
The Associated Jewish Community Federation of Baltimore 101 W. Mount Royal Avenue Baltimore, MD 21201	Non Profit	Charitable	32,000.00
Ronald McDonald House Charities of Baltimore, Inc. 635 West Lexington Street Baltimore, MD 21201	Non Profit	Charitable	500.00
American Cancer Society - Hope Lodge 636 West Lexington Street Baltimore, MD 21201	Non Profit	Charitable	500.00
Children's House at Johns Hopins 1915 McElderry Street Baltimore, MD 21205	Non Profit	Charitable	500.00
Coast Guard Foundation 394 Taugwonk Road Stonington, CT 06378	NonProfit	Educational	250.00
Baltimore Symphony Orchestra 1212 Cathedral Street Baltimore, MD 21201	NonProfit	Educational	1,000.00

The Hearing and Speech Agency Harry & Jeanette Weinberg Building 5900 Metro Drive Baltimore, MD 21215	NonProfit	Charitable	1,000.00
Downtown Sailing Center 1425 key Highway - Suite 107 - PO Box 29917 Baltimore, MD 21230	NonProfit	Educational	1,000.00
Chesapeake Bay Environmental PO Box 519 - 600 Discovery Lane Grasonville, MD 21638	NonProfit	Environment	500.00
Queen Anne's County Free Library 200 Library Circle Stevensville, MD 21666	NonProfit	Educational	1,000.00
Jewish Recovery House 3723 Old Court- Road Suite 206 Pikesville< MD 21208	NonProfit	Charitable	500.00
Fisher House Foundation, Inc. 111 Rockville Pike-Suite420 Rockville, MD 20850	NonProfit	Charitable	250.00
			105,050.00

THE DAILY RECORD

Baltimore, January 21,2011

Sinsky-Kresser-Racusin - Notice of availability of annual report of The Sinksy-Kresser-Racusin Memorial Foundation, Inc.

Inv:# 30460803

We hereby certify that the annexed advertisement of Sinsky-Kresser-Racusin - Notice of availability of annual report of The Sinksy-Kresser-Racusin Memorial Foundation, Inc. was published in THE DAILY RECORD, a daily newspaper published in the City and County of Baltimore on 01/21/2011.

First insertion January 21,2011

THE DAILY RECORD COMPANY

Per Arlene Miller

NOTICE OF AVAILABILITY OF ANNUAL REPORT OF
THE SINSKY-KRESSER-RACUSIN MEMORIAL FOUNDATION, INC.

To Whom It May Concern:

TAKE NOTICE that the Annual Report of
THE SINSKY-KRESSER-RACUSIN MEMORIAL FOUNDATION, INC
for the tax year ending November 30, 2010, required by Section 6033 of the Internal Revenue Code, is available for inspection at the principal office of
THE SINSKY-KRESSER-RACUSIN MEMORIAL FOUNDATION, INC,
2416 Velvet Valley Way,
Owings Mills, Maryland 21117,
(410) 363-6644
during regular business hours by any citizen who requests it within 180 days after the publication of this notice of its availability. Requests to inspect the said Annual Report should be made to the undersigned Principal Manager of
THE SINSKY-KRESSER-RACUSIN MEMORIAL FOUNDATION, INC
at its principal office as above stated

Dated. January 21, 2011

GARY J SINSKY,
Principal Manager

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