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

**2009**

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2009, or tax year beginning **DEC 1, 2009**, and ending **NOV 30, 2010**

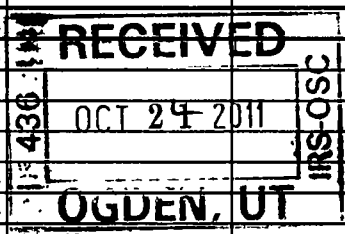
G Check all that apply:  Initial return  Initial return of a former public charity  Final return  
 Amended return  Address change  Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>IRIS B APFEL &amp; CARL B APFEL CHARITABLE TRUST</b>	A Employer identification number <b>59-7194349</b>
	Number and street (or P O box number if mail is not delivered to street address) Room/suite <b>44 COCOANUT ROW A416</b>	B Telephone number <b>561-655-6280</b>
	City or town, state, and ZIP code <b>PALM BEACH, FL 33480</b>	C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>219,620.</b> (Part I, column (d) must be on cash basis.)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)		

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	1,599.		N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	7,176.	7,176.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	16,805.			
b Gross sales price for all assets on line 6a	142,075.			
7 Capital gain net income (from Part IV, line 2)		16,805.		
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)				
11 Other income				
12 Total. Add lines 1 through 11	25,580.	23,981.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees STMT 2	1,599.	800.		799.
c Other professional fees STMT 3	2,490.	2,490.		0.
17 Interest				
18 Taxes STMT 4	92.	56.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses				
24 Total operating and administrative expenses. Add lines 13 through 23	4,181.	3,346.		799.
25 Contributions, gifts, grants paid	11,500.			11,500.
26 Total expenses and disbursements. Add lines 24 and 25	15,681.	3,346.		12,299.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	9,899.			
b Net investment income (if negative, enter -0-)		20,635.		
c Adjusted net income (if negative, enter -0-)			N/A	

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<b>Part II Balance Sheets</b> <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments			
	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			
	7 Other notes and loans receivable ▶ 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			
	b Investments - corporate stock <b>STMT 5</b>	106,482.	117,288.	159,860.
	c Investments - corporate bonds <b>STMT 6</b>	62,193.	34,288.	34,546.
	11 Investments - land, buildings, and equipment, basis ▶ Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
14 Land, buildings, and equipment, basis ▶ Less accumulated depreciation ▶				
15 Other assets (describe ▶ <b>PROCEEDS RECEIVABLE</b> )	0.	25,214.	25,214.	
<b>16 Total assets (to be completed by all filers)</b>	<b>168,675.</b>	<b>176,790.</b>	<b>219,620.</b>	
<b>Liabilities</b>	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			
	22 Other liabilities (describe ▶ <b>BANK OVERDRAFTS</b> )	4,567.	3,448.	
<b>23 Total liabilities (add lines 17 through 22)</b>	<b>4,567.</b>	<b>3,448.</b>		
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	164,108.	173,342.	
<b>30 Total net assets or fund balances</b>	<b>164,108.</b>	<b>173,342.</b>		
<b>31 Total liabilities and net assets/fund balances</b>	<b>168,675.</b>	<b>176,790.</b>		

**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	164,108.
2 Enter amount from Part I, line 27a	2	9,899.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	174,007.
5 Decreases not included in line 2 (itemize) ▶ <b>PRIOR PERIOD ADJUSTMENT</b>	5	665.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	173,342.

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**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 THRU NEUBERGER BERMAN #16701			
b CAPITAL GAINS DIVIDENDS			
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 142,071.		125,270.	16,801.
b 4.			4.
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			16,801.
b			4.
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	16,805.
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) If (loss), enter -0- in Part I, line 8	3	N/A

**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 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	9,366.	177,380.	.052802
2007	15,412.	239,963.	.064227
2006	8,597.	265,006.	.032441
2005	9,609.	232,377.	.041351
2004	8,569.	201,462.	.042534

2 Total of line 1, column (d)	2	.233355
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	.046671
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	203,461.
5 Multiply line 4 by line 3	5	9,496.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	206.
7 Add lines 5 and 6	7	9,702.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	12,299.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	206.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	206.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	206.
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	0.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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 SEE STATEMENT 7	9	206.
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		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

N/A

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ IRIS BARREL APFEL	Telephone no. ▶	561-655-6280	
Located at ▶ 44 COCOANUT ROW, #A416, PALM BEACH, FL		ZIP+4 ▶	33480	
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	N/A

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

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

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

**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
Organizations relying on a current notice regarding disaster assistance check here  N/A

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
If "Yes," attach the statement required by Regulations section 53.4945-5(d).  N/A

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

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
If "Yes" to 6b, file Form 8870.

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

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

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

**1** List all officers, directors, trustees, foundation managers and their compensation.

(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
IRIS BARREL APFEL 44 COCOANUT ROW, #A416 PALM BEACH, FL 33480	DIRECTOR 2.00	0.	0.	0.

**2** Compensation of five highest-paid employees (other than those included on line 1). 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 ▶ 0

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

**3** Five highest-paid independent contractors for professional services. 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 0

**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

**Part IX-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">0.</span>	

**IRIS B APFEL & CARL B APFEL  
CHARITABLE TRUST**

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	201,984.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	4,575.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	206,559.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	206,559.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	3,098.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	203,461.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	10,173.

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

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	10,173.
<b>2a</b>	Tax on investment income for 2009 from Part VI, line 5	<b>2a</b>	206.
<b>b</b>	Income tax for 2009. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	206.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	9,967.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	9,967.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	9,967.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	12,299.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	12,299.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	206.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	12,093.

**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.

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**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
<b>1</b> Distributable amount for 2009 from Part XI, line 7				9,967.
<b>2</b> Undistributed income, if any, as of the end of 2009				
<b>a</b> Enter amount for 2008 only			8,735.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2009:				
<b>a</b> From 2004				
<b>b</b> From 2005				
<b>c</b> From 2006				
<b>d</b> From 2007				
<b>e</b> From 2008				
<b>f</b> Total of lines 3a through e	0.			
<b>4</b> Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ <b>12,299.</b>				
<b>a</b> Applied to 2008, but not more than line 2a			8,735.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2009 distributable amount				3,564.
<b>e</b> Remaining amount distributed out of corpus	0.			
<b>5</b> Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				6,403.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
<b>9</b> Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2005				
<b>b</b> Excess from 2006				
<b>c</b> Excess from 2007				
<b>d</b> Excess from 2008				
<b>e</b> Excess from 2009				

**IRIS B APFEL & CARL B APFEL  
CHARITABLE TRUST**

Form 990-PF (2009)

59-7194349

Page 10

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9) N/A

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

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

**IRIS BARREL APFEL**

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 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
<i>a Paid during the year</i>				
CROHN'S & COLITIS FOUNDATION OF AMERICA 386 PARK AVENUE SOUTH, 17TH FLOOR NEW YORK, NY	NONE	PUBLIC CHARITY	GENERAL CONTRIBUTION	500.
THE LIGHTHOUSE INTERNATIONAL 111 EAST 59TH STREET NEW YORK, NY 10022-1202	NONE	PUBLIC CHARITY	GENERAL CONTRIBUTION	1,000.
BASCOM PALMER UNIVERSITY OF MIAMI, PO BOX 248073 CORAL GABLES, FL 33124	NONE	PUBLIC CHARITY	GENERAL CONTRIBUTION	10,000.
<b>Total</b>				<b>11,500.</b>
<i>b Approved for future payment</i>				
NONE				
<b>Total</b>				<b>0.</b>





FORM 990-PF CORPORATE STOCK STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED SCHEDULE	117,288.	159,860.
TOTAL TO FORM 990-PF, PART II, LINE 10B	117,288.	159,860.

FORM 990-PF CORPORATE BONDS STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED SCHEDULE	34,288.	34,546.
TOTAL TO FORM 990-PF, PART II, LINE 10C	34,288.	34,546.





# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-TTEES

NEUBERGER BERMAN

JPMCC Account: 538-16701 345  
Base Currency: USD  
NB Account Number: 551-16701

## EQUITIES

Quantity	Symbol	Description	Acquisition Date	Acquisition Price	Current Price	Current Value	Unrealized Gain/Loss
250	AMT	AMERICAN TOWER CORP	12/28/2005	27,042.00	6,760.50	1,642.50	0.00
50	AMT	AMERICAN TOWER CORP	04/21/2006	32,656.90	1,632.95	2,628.50	0.00
300	STL	POSITION TOTAL					6,777.66
275	BWA	**BANCO SANTANDER S.A.	08/04/2009	14,437.40	3,970.29	2,645.50	(1,324.79)
50	BLK	BLACKROCK INC	11/08/2010	163,000.00	8,150.00	8,150.00	0.00
40	BWA	BORG WARNER AUTOMOTIVE INC	11/24/2010	61,871.00	2,474.84	2,413.80	200.00
25	CAT	CATERPILLAR INC	09/23/2009	54,249.50	1,358.24	2,115.00	(61.24)
50	CAT	CATERPILLAR INC	11/18/2009	60,460.50	3,023.02	4,230.00	0.00
15	CAT	CATERPILLAR INC	11/18/2009	59,852.00	897.78	1,269.00	0.00
90	CAT	POSITION TOTAL					2,336.96
50	CMI	CUMMINS INC	11/03/2010	90,224.20	4,511.21	4,858.00	158.40
150	EBAY	EBAY INC	03/17/2010	26,986.40	4,049.31	4,371.00	52.50
25	EBAY	EBAY INC	04/27/2010	24,293.70	608.59	728.50	344.79
175	EBAY	POSITION TOTAL					443.60

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# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-TTEES

NEUBERGER BERMAN

JPMCC Account: 538-16701 345  
Base Currency: USD  
NB Account Number: 551-16701

## Positions In Your Account

Quantity	Description	Ticker/Cusip	Purchase Date	Average Unit Cost	(1)(4)(9)	Total Cost	Price	Mkt Value	Unrealized P/L	Annual Income	Yield
<b>EQUITIES (Continued)</b>											
288	ENBRIDGE ENERGY MANAGEMENT LLC SHS UNITS REPTG LTD LIABILITY COMPANY INTERESTS		12/06/2002	18.5331		5,372.54		17,544.96			
42	ENBRIDGE ENERGY MANAGEMENT LLC SHS UNITS REPTG LTD LIABILITY COMPANY INTERESTS		12/30/2003	43.7516		1,872.57		2,598.64			
330	<b>POSITION TOTAL</b>			21.7427		7,245.11	60.9200	20,103.60	12,858.49	1,425.04	7.09
68,587	ENBRIDGE ENERGY MGMT LLC FRACTIONAL 100000THS SHS	EEQ		0.0100		0.01		0.00			
91,648	ENBRIDGE ENERGY MGMT LLC FRACTIONAL 100000THS SHS			0.0100		0.01		0.00			
1,603	ENBRIDGE ENERGY MGMT LLC FRACTIONAL 100000THS SHS		11/12/2010	0.0100		0.01		0.00			
161,838	<b>POSITION TOTAL</b>	CKC50X106		0.0100		0.03	-0.0000	0.00	N/A	-0.00	0.00
69,284	FRACTIONAL KINDER MORGAN MGMT 100,000THS SHARES			0.0100		0.01		0.00			
35,320	FRACTIONAL KINDER MORGAN MGMT 100,000THS SHARES		11/12/2010	0.0100		0.01		0.00			
1,235	FRACTIONAL KINDER MORGAN MGMT 100,000THS SHARES		11/12/2010	0.0100		0.01		0.00			
105,819	<b>POSITION TOTAL</b>	EKE55U103		0.0100		0.03	0.0000	0.00	N/A	0.00	0.00
60	FREEPORT MCMORAN COPPER & GOLD INC	FCX	10/25/2010	96.3926		5,789.56	101.3200	6,079.20	289.64	72.00	1.18
250	GOLUB CAP BDC INC	GBDC	04/23/2010	14.7535		3,688.36	16.2300	4,057.50	369.12	240.00	5.91
25	INTERNATIONAL BUSINESS MACHINES CORP		10/14/2008	128.8894		3,174.24		3,536.50			
25	INTERNATIONAL BUSINESS MACHINES CORP		07/08/2010	127.4835		3,186.59		3,536.50			

# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-ITTEES

NEUBERGER BERMAN

JPMCC Account: 538-16701 345  
Base Currency: USD  
NB Account Number: 551-16701

## Positions In Your Account

Quantity	Description	Ticker/Cusip	Purchase Date	Average Unit Cost	Total Cost	Price	Mkt Value	Unrealized P/L	Annual Income	Yield
<b>EQUITIES (Continued)</b>										
15	INTERNATIONAL BUSINESS MACHINES CORP		07/09/2010	127.7801	1,916.70		2,121.80			
65	POSITION TOTAL				8,277.55	141.4600	9,194.90	-917.37	169.00	1.84
125	ITC HOLDINGS CORP	ITC	01/28/2008	51.6810	6,460.15	60.5500	7,568.75	1,108.62	167.50	2.21
65	JB HUNT TRANSPORT SERVICES INC	JHT	10/10/2010	34.7975	2,261.84	36.5000	2,372.50	110.66	31.20	1.32
50	JOHNSON & JOHNSON	JNJ	06/30/2009	56.5403	2,827.02	61.5500	3,077.50	250.48	108.00	3.51
59	KINDER MORGAN MGMT LLC SHS		08/22/2001	18.9241	1,120.04		3,775.41			
246	KINDER MORGAN MGMT LLC SHS		12/08/2002	18.2590	4,526.72		15,741.54			
303	POSITION TOTAL				5,646.76	63.9900	19,516.95	13,870.19	1,361.32	6.98
60	MONSANTO CO NEW	MON	10/18/2010	56.5394	3,392.36	59.9200	3,595.20	202.84	67.20	1.87
100	NEXTERA ENERGY INC	NEE	04/27/2007	64.1245	6,412.45	50.6200	5,062.00	(1,350.45)	200.00	3.95
50	OC DENITAL PETE CORP	OXY	02/23/2010	79.6973	3,984.37	88.1700	4,408.50	423.63	76.00	1.72
60	PALL CORP	PAL	04/15/2010	39.7065	2,382.39		2,718.20			
65	PALL CORP	PAL	05/05/2010	38.2553	2,486.58	45.2700	2,942.55			
125	POSITION TOTAL				4,868.98		5,658.75	789.77	80.00	1.41
85	PARTNERRE LTD	PRE	08/28/2009	72.8246	4,733.60		5,037.50			
35	PARTNERRE LTD	PRE	02/04/2010	73.5849	2,574.77		2,712.50			
100	POSITION TOTAL				7,308.37	77.5000	7,750.00	441.63	220.00	2.84
50	PRAXAIR INC	PX	08/24/2008	78.3264	3,916.32	92.0500	4,602.50	686.18	90.00	1.96
200	SUNCOR ENERGY INC NEW	SUN	11/05/2004	18.9544	3,385.88	33.6100	6,722.00	3,336.12	80.00	1.19
75	TEEKAY CORPORATION MARSHALL ISLAND		06/09/2010	25.6452	1,923.39		2,391.75			

# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-TTEES

NEUBERGER BERMAN

JPMCC Account: 538-16701.345  
Base Currency: USD  
NB Account Number: 551-16701

## Positions in Your Account

Quantity	Description	Ticker/Cusip	Purchase Date	Average Unit Cost <sup>(1)(4)(9)</sup>	Total Cost <sup>(1)(4)(9)</sup>	Price	Mkt Value	Unrealized P/L	Annual Income <sup>(6)</sup>	Yield <sup>(10)</sup>
<b>EQUITIES (Continued)</b>										
75	TEEKAY CORPORATION MARSHALL ISLAND		08/30/2010	27.1566	2,036.75		2,391.75			
150	POSITION TOTAL	TK		26.4008	3,960.14	31.8900	4,783.50	823.36	189.75	3.97
60	UNITED PARCEL SVC INC CL B		07/23/2010	63.6557	3,819.34		4,207.80			
20	UNITED PARCEL SVC INC GL B		09/08/2010	67.9298	1,358.60		1,402.60			
80	POSITION TOTAL	UPS		64.7242	5,177.94	70.1300	5,810.40	432.46	150.40	2.68
10	VORNADO REALTY TRUST		05/07/2009	51.6252	516.25		816.80			
50	VORNADO REALTY TRUST		07/21/2009	46.6242	2,331.21		4,078.00			
60	POSITION TOTAL	VNO		47.4577	2,847.46	81.5900	4,894.80	2,047.34	216.00	4.41
<b>TOTAL EQUITIES</b>					<b>124,883.79</b>		<b>171,008.15</b>	<b>46,124.42</b>	<b>5,531.41</b>	<b>3.23</b>
<b>CONVERTIBLE BONDS</b>										
					less assets sold		(11,148)			
<b>Total Corporate Stock</b>					<b>117,287.79</b>		<b>159,860.13</b>			
5,000	SUNPOWER CONVERTIBLE SENIOR DEBENTURES DATED DATE 02/07/07 PUTABLE 02/15/12 AT 100,000 DUE 02/15/2021 1.250% FA'15	887852AA7	09/23/2010	82.0000	4,600.00	93.7600	4,687.50	87.50	62.50	1.69
<b>TOTAL CONVERTIBLE BONDS</b>					<b>4,600.00</b>		<b>4,687.50</b>	<b>87.50</b>	<b>62.50</b>	<b>1.69</b>

# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-TIEES

NEUBERGER BERMAN

JPMCC Account: 538-16701 345  
Base Currency: USD  
NB Account Number: 551-16701

## Positions In Your Account

Quantity	Description	Ticker/Cusip	Purchase Date	Average Unit Cost (1)(4)(9)	Total Cost (1)(4)(9)	Price	Mkt Value	Unrealized P/L	Annual Income (6)	Yield (10)
<b>CORPORATE BONDS</b>										
5,000	BROOKFIELD ASSET MANAGEMENT INC DATED DATE 08/17/02 DUE 06/15/2012 7.125% JD 15	10549PAE1	03/02/2009	81.0000	4,050.00	107.0530	5,352.65	1,302.65	356.25	2.41
5,000	DENBURY RES INC DEL GTD SR SUB NT DATED DATE 12/21/05 PAR CALL 12/15/2013 DUE 12/15/2015 7.500% JD 15	24823UAF5	05/16/2008	102.7500	5,137.50	103.0000	5,150.00	12.50	375.00	6.79
5,000	DENBURY RESOURCES INC DEL SR SUB NT DATED DATE 07/08/03 PAR CALL 04/01/2011 DUE 04/01/2013 7.500% AO 01	24823UAE8	04/06/2010	101.5000	5,075.00	101.1250	5,056.25	(18.75)	375.00	6.96
5,000	FUND AMERICAN COS INC DATED DATE 05/19/03 DUE 05/15/2013 5.875% MN 15	36077BAAS	11/06/2008	73.3750	3,688.75	104.4440	5,222.20	1,533.45	293.75	3.95
4,000	GSC HLDGS CORP / GAMESTOP INC SR NT DATED DATE 08/16/06 PAR CALL 10/07/2011 DUE 10/01/2012 8.000% AO 01	36293YAD7	06/24/2009	100.6250	4,025.00	102.0000	4,080.00	55.00	320.00	6.81
3,000	KANSAS CITY SOUTHERN CO SR NT DATED DATE 12/15/08 DUE 12/15/2013 13.000% JD 15 CALL 12/15/11 113.000	465188AA9	12/15/2008	91.7287	2,761.86	120.0000	3,600.00	848.14	390.00	5.72
5,000	MUELLER INDS INC SUB DEB DATED DATE 10/26/04 DUE 11/01/2014 8.000% MN 01	624756AA0	01/19/2005	98.7500	4,937.50	99.2500	4,962.50	25.00	300.00	6.22

# Client Statement

For the period 10/30/2010 to 11/30/2010

IRIS BARREL APFEL & CARL APFEL  
CHARITABLE TRUST IRIS B APFEL  
& CARL B APFEL CO-TTEES

NEUBERGER BERMAN

JPMCC Account: 538-16701345  
Base Currency: USD  
NB Account Number: 551-16701

## Positions in Your Account

Quantity	Description	Ticker/Cusip	Purchase Date	Average Unit Cost	Total (1)(4)(9)	Price	Mkt Value	Unrealized P/L	Annual Income (6)	Yield (10)
<b>CORPORATE BONDS (Continued)</b>										
5,000	REGENCY ENERGY PARTNERS LP / REGENCY ENERGY FIN CORP	75886AAE8	10/22/2010	103.0900	5,150.00	101.0000	5,050.00	(100.00)	343.75	6.71
	SR NT DATED DATE 10/27/10 DUE 12/01/2018 @ 8.875% JD 01									
5,000	TEEKAY CORP	87900YAA1	08/18/2010	107.3750	5,368.75	109.0000	5,450.00	81.25	425.00	7.14
	SR NT DATED DATE 01/27/10 DUE 01/15/2020 @ 8.500% JJ 15									
	<b>TOTAL CORPORATE BONDS</b>				<b>40,164.36</b>		<b>43,923.60</b>	<b>3,759.24</b>	<b>3,178.75</b>	<b>5.82</b>
	<b>GRAND TOTAL</b>				<b>177,199.71</b>		<b>227,170.81</b>	<b>49,971.16</b>	<b>8,787.76</b>	<b>3.87</b>

Σ 44,764.36  
less assets sold (10,476)

Total corporate bonds 34,288.36  
book value

Σ 48,611.10  
(14,065)

34,546.10  
fair market value

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

▶ **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). **not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

**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.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization <b>IRIS B &amp; CARL B APFEL CHARITABLE TRUST</b>	Employer identification number <b>59-7194349</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>333 SUNSET AVE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PALM BEACH, FL 33480</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ IRIS BARREL APFEL

Telephone No. ▶ 561 655-6280 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) \_\_\_\_\_ 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 is for

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until JULY 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 12/01, 20 09, and ending 11/30, 20 10

**2** If the tax year entered in line 1 is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

<b>3a</b> 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.	<b>3a</b> \$	0.00
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b> \$	0.00
<b>c</b> <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b> \$	0.00

• 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.

For Paperwork Reduction Act Notice, see Instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print	Name of exempt organization	Employer identification number
	IRIS B & CARL B APFEL CHARITABLE TRUST	59-7194349
	Number, street, and room or suite no. If a P O box, see instructions	
File by the extended due date for filing your return See instructions	44 COCOANUT ROW	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	PALM BEACH, FL 33480	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of  IRIS BARRELL APFEL  
Telephone No  561 655-6280 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) . 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 is for
- 4 I request an additional 3-month extension of time until OCTOBER 17, 20 11.
- 5 For calendar year 2010, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO GATHER ALL DOCUMENTATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a 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	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Joel A. Kuni Title  CPA Date  6/27/11