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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

2010

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 2010, or tax year beginning , and ending

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

Name of foundation THE ROE GREEN FOUNDATION		A Employer identification number 34-1886405
Number and street (or P.O. box number if mail is not delivered to street address) 1301 EAST 9TH STREET	Room/suite 1900	B Telephone number 216-687-3377
City or town, state, and ZIP code CLEVELAND, OH 44114		C If exemption application is pending, 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		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 900,377.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
(Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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))		(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		624,977.		N/A	
2 Check ☐ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		98.	98.		STATEMENT 1
4 Dividends and interest from securities		26,324.	26,324.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		24,163.			
b Gross sales price for all assets on line 6a		204,988.			
7 Capital gain net income (from Part IV, line 2)			24,163.		
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		800.	0.		STATEMENT 3
12 Total (Add lines 1 through 11)		676,362.	50,585.		
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					
c Other professional fees		86,944.	43,472.		43,472.
17 Interest					
18 Taxes					
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings		34,928.	0.		34,928.
22 Printing and publications					
23 Other expenses		1,200.	0.		200.
24 Total operating and administrative expenses. Add lines 13 through 23		123,072.	43,472.		78,600.
25 Contributions, gifts, grants paid		2,787,398.			2,787,398.
26 Total expenses and disbursements. Add lines 24 and 25		2,910,470.	43,472.		2,865,998.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<2,234,108.>			
b Net investment income (if negative, enter -0-)			7,113.		
c Adjusted net income (if negative, enter -0-)				N/A	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		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	1,234,370.	681,807.	681,807.
	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 STMT 7	1,717,838.	198,908.	218,570.
	c Investments - corporate bonds			
Liabilities	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 ▶)			
	16 Total assets (to be completed by all filers)	2,952,208.	880,715.	900,377.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
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	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
Net Assets or Fund Balances	29 Retained earnings, accumulated income, endowment, or other funds	2,952,208.	880,715.	
	30 Total net assets or fund balances	2,952,208.	880,715.	
	31 Total liabilities and net assets/fund balances	2,952,208.	880,715.	

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 2,952,208.
2 Enter amount from Part I, line 27a	2 <2,234,108.>
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3 162,615.
4 Add lines 1, 2, and 3	4 880,715.
5 Decreases not included in line 2 (itemize) ▶	5 0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6 880,715.

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 10,000 SHS PROGRESSIVE CORP.			D	06/13/03	04/14/10
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 204,988.		180,825.	24,163.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			24,163.
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	24,163.
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))
2009	2,336,546.	4,069,518.	.574158
2008	931,290.	4,849,257.	.192048
2007	2,401,668.	5,654,238.	.424755
2006	1,112,840.	8,010,153.	.138929
2005	1,552,430.	9,188,054.	.168962

2 Total of line 1, column (d)	2	1.498852
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	.299770
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,756,059.
5 Multiply line 4 by line 3	5	526,414.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	71.
7 Add lines 5 and 6	7	526,485.
8 Enter qualifying distributions from Part XII, line 4	8	2,865,998.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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)		1	71.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, 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	71.
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	71.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	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 ☐ 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		71.
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 2011 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>OH</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see 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 ▶ EUGENE A. KRATUS Telephone no. ▶ 216-687-3377			
Located at ▶ 1301 EAST 9TH STREET, SUITE 1900, CLEVELAND, OH ZIP+4 ▶ 44114				
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	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶				X

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 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here 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 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ 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.) N/A	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? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2010 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 2010) N/A	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 2010?	4b	X

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

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ 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)?

N/A

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?

N/A

☐ 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

6b

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

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?

N/A

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.

(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
ROE GREEN	TRUSTEE			
348 SOUTH U.S. HIGHWAY 1, APT. 606	5.00	0.	0.	0.
JUPITER, FL 33477				
EUGENE A. KRATUS	TRUSTEE			
1301 EAST 9TH ST, SUITE 1900	8.00	0.	0.	0.
CLEVELAND, OH 44114				

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	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	707,120.
b	Average of monthly cash balances	1b	1,075,681.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,782,801.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,782,801.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	26,742.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,756,059.
6	Minimum investment return. Enter 5% of line 5	6	87,803.

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

1	Minimum investment return from Part X, line 6	1	87,803.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	71.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	71.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	87,732.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	87,732.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	87,732.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	2,865,998.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	2,865,998.
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	5	71.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,865,927.

Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				87,732.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years.		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	1,094,151.			
b From 2006	713,953.			
c From 2007	2,128,764.			
d From 2008	689,741.			
e From 2009	2,133,070.			
f Total of lines 3a through e	6,759,679.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	2,865,998.			
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				87,732.
e Remaining amount distributed out of corpus	2,778,266.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	9,537,945.			
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 instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	1,094,151.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	8,443,794.			
10 Analysis of line 9:				
a Excess from 2006	713,953.			
b Excess from 2007	2,128,764.			
c Excess from 2008	689,741.			
d Excess from 2009	2,133,070.			
e Excess from 2010	2,778,266.			

Part XV	Supplementary Information (continued)
----------------	--

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

[illegible]

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

- | | | Yes | No |
|----------|--|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule.

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

**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 _____

TRUSTEE

Title

Print/Type preparer's name

Preparer's signature

Date

Check ☐ self-employed

PTIN

**Paid
Preparer
Use Only**

EUGENE A. KRATUS

Firm's name ► **WESTON HURD LLP**

Firm's address ► 1301 EAST 9TH ST., SUITE 1900
CLEVELAND, OH 44114-1862

Phone no. (216) 241-6602

Form **990-PF** (2010)

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

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

OMB No 1545-0047

2010

Name of the organization

Employer identification number

THE ROE GREEN FOUNDATION

34-1886405

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

THE ROE GREEN FOUNDATION**34-1886405****Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SYLVIA E. GREEN CHAR. LEAD TRUST 1301 EAST 9TH STREET, SUITE 1900 CLEVELAND, OH 44114	\$ 624,977.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

THE ROE GREEN FOUNDATION**34-1886405**

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
CHARLES SCHWAB	98.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	98.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB	26,324.	0.	26,324.
TOTAL TO FM 990-PF, PART I, LN 4	26,324.	0.	26,324.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
EXCISE TAX REFUND	800.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	800.	0.	

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TRUSTEE FEE	86,944.	43,472.		43,472.
TO FORM 990-PF, PG 1, LN 16C	86,944.	43,472.		43,472.

FORM 990-PF	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OHIO FILING FEE	200.	0.		200.
NONDEDUCTIBLE PORTION OF CONTRIBUTIONS	1,000.	0.		0.
TO FORM 990-PF, PG 1, LN 23	1,200.	0.		200.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	6
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DESCRIPTION	AMOUNT
ADJ. FOR FMV OF DONATIONS OVER BOOK VALUE	162,615.
TOTAL TO FORM 990-PF, PART III, LINE 3	162,615.

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
PROGRESSIVE CORPORATION	198,908.	218,570.
TOTAL TO FORM 990-PF, PART II, LINE 10B	198,908.	218,570.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 8

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ALZHEIMER'S ASSOCIATION 12200 FAIRHILL RD. CLEVELAND, OH 44120	N/A GENERAL PURPOSE	501C(3)	5,000.
BEACHWOOD HIGH SCHOOL 25100 FAIRMOUNT BLVD. BEACHWOOD, OH 44122	N/A GALLERY OF SUCCESS	501C(3)	
CASE WESTERN RESERVE UNIV SCHOOL OF LAW, 11075 EAST BLVD, CLEVELAND, OH 4410	N/A BEN C. GREEN LAW LIBRARY RECEPTION AREA	501C(3)	
CASE WESTERN RESERVE UNIV SCHOOL OF LAW, 11075 EAST BLVD, CLEVELAND, OH 4410	N/A INST. FOR GLOBAL SECURITY LAW AND POLICY	501C(3)	
CHAUTAUQUA INSTITUTION, P O BOX 28, CHAUTAUQUA, NY 14722-0028	N/A ANNUAL FUND	501C(3)	3,500.
CLEVELAND CLINIC FOUNDATION 9500 EUCLID AVE. CLEVELAND, OH 44195	N/A KAUFMAN CENTER FOR HEART FAILURE	501C(3)	
CLEVELAND INSTITUTE OF MUSIC, 11021 EAST BLVD., CLEVELAND, OH 44106	N/A CAMPAIGN FOR CIM	501C(3)	
CLEVELAND PUBLIC THEATRE, 6415 DETROIT AVE. CLEVELAND, OH 44102	N/A NEW PLAY CREATION	501C(3)	

DANCECLEVELAND, 1148 EUCLID AVE., CLEVELAND, OH 44115	N/A GENERAL PURPOSE	501C(3)	
DOBAMA THEATER, 1846 COVENTRY ROAD, CLEVELAND, HTS., OH 44118	N/A PERFORMING ARTS PROGRAM	501C(3)	
DOBAMA THEATER, 1846 COVENTRY ROAD, CLEVELAND, HTS., OH 44118	N/A GENERAL USE	501C(3)	
FAMILIES FIRST OF PALM BEACH, FL PALM BEACH, FL	N/A GENERAL PURPOSE	501C(3)	
FLORIDA ATLANTIC UNIV., 5353 PARKSIDE DR.-MLC.BLDG., JUPITER, FL 33458	N/A LIFELONG LEARNING SOCIETY	501C(3)	
GOODWILL INDUSTRIES, 2295 EAST 55TH ST., CLEVELAND, OH 44103	N/A GENERAL PURPOSE	501C(3)	
GREAT LAKES THEATER FESTIVAL 1501 EUCLID AVE. #300 CLEVELAND, OH 44115	N/A TAKE A SEAT CAMPAIGN	501C(3)	
HATTIE LARLHAM FOUNDATION 9772 DIAGONAL ROAD MANTUA, OH 44255	N/A CAPITAL CAMPAIGN	501C(3)	
JEWISH COMMUNITY FEDERATION, 1750 EUCLID AVE., CLEVELAND, OH 44115	N/A GREEN ARTS FUND	501C(3)	40,000.
JEWISH COMMUNITY FEDERATION, 1750 EUCLID AVE., CLEVELAND, OH 44115	N/A ISRAEL AT 60	501C(3)	

THE ROE GREEN FOUNDATION

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KALLIOPE STAGE, 2134 LEE ROAD, CLEVELAND HTS., OH 44118	N/A FACILITIES IMPROVEMENT	501C(3)	
KENT STATE FOUNDATION P O BOX 5190 KENT, OH 44242	N/A PORTFOLIO	501C(3)	
KENT STATE THEATRE FOUNDATION, P O BOX 5190, KENT OH 44242	N/A ROE GREEN CENTER CONSTRUCTION	501C(3)	997,678.
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A SCHOOL OF FASHION DESIGN & MERCHANDISING	501C(3)	4,000.
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A SHCOOL OF FASHION DESIGN & MFG.	501C(3)	
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A ROE GREEN CENTER FUND	501C(3)	1500720.
KENT STATE UNIV. FDN.SCHOOL OF THEATRE & DANCE, PO BOX 5190, KENT, OH 44242	N/A ROE GREEN VISITING DIRECTOR SERIES	501C(3)	25,000.
KENT STATE UNIVERSITY, P O BOX 5190, KENT OH 44242	N/A ROE GREEN VISITING DIRECTOR SERIES	501C(3)	
MALTZ JUPITER THEATRE, 1001 E. INDIANTOWN RD., JUPITER, FL 33477	N/A ACADEMY PRODUCTION GIFT	501C(3)	10,000.
MALTZ JUPITER THEATRE, 1001 E. INDIANTOWN RD., JUPITER, FL 33477	N/A ANNUAL CONTRIBUTION	501C(3)	25,000.

MALTZ MUSEUM OF JEWISH HERITAGE, 2929 RICHMOND RD., BEACHWOOD, OH 44122	N/A SOIREE A LA CAGE GALA	501C(3)	
MUSICAL THEATER EDUC. PROGRAMMING, 11820 EDGEWATER DR., LAKEWOOD, OH 44107	N/A GENERAL PURPOSE	501C(3)	
NEAR WEST THEATRE, 2012 W. 25TH STREET, STE 908, CLEVELAND, OHIO 44113	N/A GENERAL PURPOSE	501C(3)	5,000.
NTL FDN FOR JEWISH CULTURE, 330 SEVENTH AVE 21ST FLOOR, NEW YORK, NEW YORK	N/A GENERAL USE	501C(3)	
OHIO CITIZENS FOR THE ARTS FDN. 77 SOUTH HIGH ST., 2ND FLOOR COLUMBUS, OH 43215	N/A GOVERNOR'S AWARDS & ARTS DADY	501C(3)	
PALM BEACH DRAMAWORKS 322 BANYAN BLVD. W. PALM BEACH, FL 33401	N/A GENERAL PURPOSE	501C(3)	1,000.
PORTHOUSE THEATRE, 8141 MUSIC & SPEECH CENTER, KENT, OH 44242-0001	N/A GENERAL PURPOSE	501C(3)	2,000.
PORTHOUSE THEATRE, 8141 MUSIC & SPEECH CENTER, KENT, OH 44242-0001	N/A STUDENT ADOPTION	501C(3)	1,500.
SHAW FESTIVAL FOUNDATION, PO BOX 774, NIAGARA-ON-THE-LAKE, ONTARIO, CA	N/A CAMPAIGN FOR THE SHAW FESTIVAL	501C(3)	1,500.
SUBURBAN TEMPLE- KOL AMI 22401 CHAGRIN BLVD. CLEVELAND, OH 44122	N/A SUPPORT OF SINGLE WOMEN	501C(3)	12,500.

THE ROE GREEN FOUNDATION

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THE CLEVELAND PLAY HOUSE, 8500 EUCLID AVE., CLEVELAND, OH 44106	N/A FUSION FEST	501C(3)	100,000.
THE CLEVELAND PLAY HOUSE, 8500 EUCLID AVE., CLEVELAND, OH 44106	N/A GENERAL PURPOSE	501C(3)	
THE REPERTORY THEATRE OF ST. LOUIS, 130 EDGAR RD., ST. LOUIS, MO 63119	N/A CAVORT, INC. 2007 FUND	501C(3)	
TIVKA CHILDRENS HOME, 40 W. 23RD ST., 2ND FLOOR, NEW YORK, NEW YORK 10010	N/A ANNUAL OPERATING BUDGET	501C(3)	2,000.
UNIV. OF COLORADO FDN., 4740 WALNUT ST., BOULDER, CO 80301	N/A ROE GREEN THEATRE VISITING ARTIST RESIDENCY FUND	501C(3)	30,000.
UNIV. OF COLORADO FDN., 4740 WALNUT ST., BOULDER, CO 80301	N/A SHAKESPEARE FESTIVAL	501C(3)	1,000.
UNIVERSITY HOSPITALS, CASE MEDICAL CTR. 10900 EUCLID AVE. CLEVELAND, OH 44106	N/A FINE ARTS DEVELOPMENT FUND	501C(3)	20,000.
WOMENSAFE, INC., P.O. BOX 656, CHARDON, OH 44024	N/A THE GREEN HOUSE	501C(3)	

TOTAL TO FORM 990-PF, PART XV, LINE 3A

2,787,398.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
APPROVED FOR FUTURE PAYMENT

STATEMENT 9

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
CHAUTAUQUA INSTITUTION, P O BOX 28, CHAUTAUQUA, NY 14722 P O BOX 28, CHAUTAUQUA, NY 14722 CHAUTAUQUA, NY 14722	N/A ANNUAL FUND	501C(3)	
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A VISITOR DIRECTOR SERIES	501C(3)	75,000.
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A ROE GREEN CENTER CONSTRUCTION	501C(3)	
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A ROE GREEN CENTER CONSTRUCTION	501C(3)	
KENT STATE UNIV. FDN., PO BOX 5190, KENT, OH 44242	N/A ROE GREEN VISITING DIRECTOR SERIES	501C(3)	
THE CLEVELAND PLAY HOUSE, 8500 EUCLID AVE., CLEVELAND, OH 44106	N/A ONE COMPELLING VISION	501C(3)	100,000.
THE CLEVELAND PLAY HOUSE, 8500 EUCLID AVE., CLEVELAND, OH 44106	N/A FUSION FEST	501C(3)	100,000.
UNIV. OF COLORADO FDN., 4740 WALNUT ST., BOULDER, CO 80301	N/A ROE GREEN DISTINGUISHED THEATRE ARTIST RESIDENCE FD	501C(3)	120,000.

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UNIV. OF COLORADO FDN., 4740
WALNUT ST., BOULDER, CO 80301

N/A
ROE GREEN THEATRE
VISITING ARTIST
RESIDENCY FUND

501C(3)

UNIVERSITY HOSPITALS, CASE
MEDICAL CTR.
10900 EUCLID AVE. CLEVELAND, OH
44106

N/A
ARTWORK

501C(3)

80,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3B

475,000.

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations.
For other disclosures, use Form 8275, Disclosure Statement. See separate instructions

▶ Attach to your tax return

OMB No 1545-0889

Attachment
Sequence No **92A**

Name(s) shown on return

Identifying number shown on return

THE ROE GREEN FOUNDATION

34-1886405

Part I General Information (see instructions)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No	(f) Amount
53.4942(A)-2(B) (2)		CALCULATION OF DISTRIBUTABLE AMOUNT	PART XI	4B	
53.4940-1(D) (2)		INV. INC. FOR EXCISE TAX PURSUANT TO NOTICE 2004-35	PART I	1	
3					
4					
5					
6					

Part II Detailed Explanation (see instructions)

- 1
THE REGULATION NOTED ABOVE WAS DECLARED INVALID BY THE DECISION IN ANN
JACKSON FAMILY FOUNDATION 97 TC 534(1991) AFF'D 15 F.3D917 (CA 901994)
- 2
THE REGULATION NOTED ABOVE WAS INTERPRETED NOT TO INCLUDE CAPITAL GAINS AND
LOSSES IN TAM 9724005 BASED ON SIMILAR FACTS AND WAS MODIFIED BY NOTICE
2004-35
- 3
- 4
- 5
- 6

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC)

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations (continued from Parts I and/or II)

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

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 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

Type or print	Name of exempt organization	Employer identification number
	THE ROE GREEN FOUNDATION	34-1886405
	Number, street, and room or suite no. If a P O box, see instructions 1301 EAST 9TH STREET, NO. 1900	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions CLEVELAND, OH 44114	

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

0 4

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

EUGENE A. KRATUS

- The books are in the care of ► **1301 EAST 9TH STREET, SUITE 1900 - CLEVELAND, OH 44114**

Telephone No ► **216-687-3377**

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 **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year **2010** or
- ☐ tax year beginning _____, and ending _____

- 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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	800.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

LHA **For Paperwork Reduction Act Notice, see Instructions.**

Form **8868** (Rev. 1-2011)