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Under Extension until August 15, 2011

Form **990-PF**

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

OMB No. 1545-0052

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 Bergman Benjamin Moore Perpetual Trust, Elaine Hutchcroft TTEE		A Employer identification number 38-7335224
Number and street (or P.O. box number if mail is not delivered to street address) 574 Tuscan View		B Telephone number (see page 10 of the instructions) 815 543-1606
City or town, state, and ZIP code Elgin IL 60124-4331		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 ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 414,597		2. Foreign organizations meeting the 85% test, check here and attach computation ☐
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) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue					
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ☐ If the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	0	0		
4	Dividends and interest from securities	2,895	2,895	2,895	
5 a	Gross rents		0		
b	Net rental income or (loss)	0			
6 a	Net gain or (loss) from sale of assets not on line 10	6,005			
b	Gross sales price for all assets on line 6a	36,789			
7	Capital gain net income (from Part IV, line 2)		6,005		
8	Net short-term capital gain			5,733	
9	Income modifications				
10 a	Gross sales less returns and allowances	0			
b	Less: Cost of goods sold	0			
c	Gross profit or (loss) (attach schedule)	0			
11	Other income (attach schedule)	0	0	0	
12	Total. Add lines 1 through 11	8,900	8,900	8,628	
Operating and Administrative Expenses					
13	Compensation of officers, directors, trustees, etc.	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16 a	Legal fees (attach schedule)	0	0	0	
b	Accounting fees (attach schedule)	1,100	1,100	1,100	
c	Other professional fees (attach schedule)	0	0	0	
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions)	20	20	20	
19	Depreciation (attach schedule) and depletion	0	0	0	
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	1,211	1,211	1,211	
24	Total operating and administrative expenses. Add lines 13 through 23	2,331	2,331	2,331	
25	Contributions, gifts, grants paid	2,000			2,000
26	Total expenses and disbursements. Add lines 24 and 25	4,331	2,331	2,331	2,000
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	4,569			
b	Net investment income (if negative, enter -0-)		6,569		
c	Adjusted net income (if negative, enter -0-)			6,297	

For Paperwork Reduction Act Notice, see page 38 of the instructions.

(HTA)

Form **990-PF** (2010)

G14 7 ✓

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash—non-interest-bearing				
	2	Savings and temporary cash investments	57,878	162,447	162,447	
	3	Accounts receivable ▶	0			
		Less: allowance for doubtful accounts ▶	0	0	0	
	4	Pledges receivable ▶	0			
		Less: allowance for doubtful accounts ▶	0	0	0	
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0	
	7	Other notes and loans receivable (attach schedule) ▶	252,150			
		Less: allowance for doubtful accounts ▶	0	352,150	252,150	
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments—U.S. and state government obligations (attach schedule)	0	0	0	
	b	Investments—corporate stock (attach schedule)	0	0	0	
	c	Investments—corporate bonds (attach schedule)	0	0	0	
	11	Investments—land, buildings, and equipment: basis ▶	0			
	Less: accumulated depreciation (attach schedule) ▶	0	0	0		
12	Investments—mortgage loans					
13	Investments—other (attach schedule)	0	0	0		
14	Land, buildings, and equipment: basis ▶	0				
	Less: accumulated depreciation (attach schedule) ▶	0	0	0		
15	Other assets (describe ▶)	0	0	0		
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	410,028	414,597	414,597		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0		
	21	Mortgages and other notes payable (attach schedule)	0	0		
	22	Other liabilities (describe ▶)	0	0		
23	Total liabilities (add lines 17 through 22)	0	0			
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ☒ and complete lines 24 through 28 and lines 30 and 31.				
	24	Unrestricted	410,028	414,597		
	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		
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see page 17 of the instructions)	410,028	414,597			
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	410,028	414,597			

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	410,028
2	Enter amount from Part I, line 27a	2	4,569
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	414,597
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	414,597

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 sha. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Attached Statement				
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 0	0	0	0
b 0	0	0	0
c 0	0	0	0
d 0	0	0	0
e 0	0	0	0

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/09			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(j) F.M.V. as of 12/31/09	(k) Adjusted basis as of 12/31/09	(l) Excess of col. (j) over col. (k), if any	
a 0	0	0	0
b 0	0	0	0
c 0	0	0	0
d 0	0	0	0
e 0	0	0	0

- 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** 6,005
- 3** Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the
instructions). If (loss), enter -0- in Part I, line 8 If gain, also enter in Part I, line 8
If (loss), enter -0- in Part I, line 8 **3** 5,733

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

- 1**
- Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	10,000	387,611	0.025799
2008	446,022	459,180	0.971345
2007	531,888	713,076	0.745878
2006	3,258,465	2,823,210	1.154170
2005	207,093	3,696,311	0.056027

2 Total of line 1, column (d)	2 2.953219
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3 0.590644
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4 345,128
5 Multiply line 4 by line 3	5 203,848
6 Enter 1% of net investment income (1% of Part I, line 27b)	6 66
7 Add lines 5 and 6	7 203,914
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	8 2,000

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4945—see page 18 of the instructions)

1 a 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	131
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	131
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	131
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	7,112	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	0	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	7,112	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	0	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	6,981	
11 Enter the amount of line 10 to be Credited to 2011 estimated tax ☐ 6,981 Refunded ☐	11	0	

Part VIIA Statements Regarding Activities

	Yes	No
1 a 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 page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1129-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ _____ (2) On foundation managers. ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4 a 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?	N/A	
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 506(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	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ☐ IL		
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 on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of Elaine Hutchcroft	Telephone no. 815 543-1606		
Located at 574 Tuscan Drive Elgin IL		ZIP+4 60124-4331		
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		
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				

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	1b	N/A
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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(b)(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 20 , 20 , 20 , 20		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 of the instructions.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 , 20 , 20 , 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes	☒ No
b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1968; (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.)	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, 1968) 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 Statements Regarding Activities for Which Form 4720 May Be Required (continued)**6a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5e(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☒

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

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

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

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

6b N/A

6b X

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Elaine Hutchcroft	Trustee			
574 Tuscan View Elgin IL 60124-4331	1.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 ☐

Part VIII**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)****3** Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0
		0
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 None

2 None

3 None

4 None

Part IX-B**Summary of Program-Related Investments (see page 24 of the instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1 None

2 None

All other program-related investments. See page 24 of the instructions.

3

Total. Add lines 1 through 3

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	98,234
c	Fair market value of all other assets (see page 25 of the instructions)	1c	282,150
d	Total (add lines 1a, b, and c)	1d	380,384
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	380,384
4	Cash deemed held for charitable activities. Enter 1% % of line 3 (for greater amount, see page 25 of the instructions)	4	5,256
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	345,128
6	Minimum investment return. Enter 5% of line 5	6	17,256

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

1	Minimum investment return from Part X, line 6	1	17,256
2a	Tax on investment income for 2010 from Part VI, line 5	2a	131
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	131
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,125
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	17,125
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,125

Part XII**Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	2,000
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	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	4	2,000
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,000

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

Part XIII Undistributed Income (see page 25 of the instructions)

	(b) Corpus	(c) Years prior to 2009	(e) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				17,125
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			0	
b Total for prior years 2000, 2001, 2002		0		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	28,031			
b From 2006	3,119,793			
c From 2007	483,283			
d From 2008	423,033			
e From 2009	0			
f Total of lines 3a through e	4,037,243			
4 Qualifying distributions for 2010 from Part XIII, line 4: > \$ 2,000				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 25 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 25 of the instructions)	0			
d Applied to 2010 distributable amount				2,000
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2010. (If an amount appears in column (e), the same amount must be shown in column (d).)	15,125			15,125
6 Enter the net total of each column as indicated below:				
a Corpus. Add line 3f, 4c, and 4e. Subtract line 5.	4,052,123			
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.				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions.		0		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions.			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(a)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)		12,833		
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a.	4,039,157			
10 Analysis of line 8:				
a Excess from 2005	3,119,793			
b Excess from 2007	483,283			
c Excess from 2008	423,033			
d Excess from 2009	0			
e Excess from 2010	0			

N/A

- ☐ 4942(1)(3) or ☐ 4942(1)(5)

- ☐ 4942(1)(3) or ☐ 4942(1)(5)

- [illegible]

1 Information Regarding Foundation Managers:

- None

- None

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 26 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Rockford MILD	None	501(c)(3)	General Fund	1,000
3703 N. Main Street #107				
Rockford IL 61103				
Severson Dells	None	501(c)(3)	Preservation of land	1,000
8786 Montague Road				
Rockford IL 61102				
Total			▶ 3a	2,000
b Approved for future payment				
Total			▶ 3b	0

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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

[illegible]

[illegible]

- | | | |
|-------|--|---|
| 1a(2) | | X |
|-------|--|---|

- | | | |
|-------|--|---|
| 1b(6) | | X |
|-------|--|---|

- | | | |
|----|--|---|
| 1c | | X |
|----|--|---|

- ☐ Yes ☐ No

- Form 990-PF (2010)

Options (990-PF)

- ☐ Check "X" if the charitable trust became a private foundation by virtue of section 1241(c) of the Pension Protection Act of 2006.
- ☐ Check "X" if Exempt foreign organization.
- ☒ Check "X" if the organization is not required to file Schedule XIV.
-

✓

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Totals:														
Gross Sales										Cost, Other Basis and Expenses		Net Gain or Loss		
39,769										30,784		9,005		
0										0		0		
Other sales														
Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements		Net Gain or Loss
												Depreciation		
1	X	76.833 Arden Mid Cap Value F	04314H709			4/27/2010	P	9/1/2010	1,380	459				901
2	X	28.233 Credit Suisse Command	228444305			4/27/2010	P	9/1/2010	240	242				-2
3	X	122.494 First Eagle Fund of Am	320088853			4/27/2010	P	9/1/2010	2,580	1,756				824
4	X	68 Harbor Bond Fund Invt #14	411511109			4/27/2010	P	9/1/2010	840	824				16
5	X	41.411 Harbor Funds Intl F6	411511308			4/27/2010	P	5/24/2010	1,921	1,237				684
6	X	84.343 Heartland Value Plus	422352600			4/27/2010	P	9/1/2010	2,000	2,061				-61
7	X	117.202 Invesco Intl Small Com	001411850			4/27/2010	P	5/24/2010	1,568	1,801				-333
8	X	243.764 Kestley Small Cap Valu	487800601			4/27/2010	P	5/24/2010	4,516	4,600				16
9	X	83.884 Royce Value Plus Fd #2	780905741			4/27/2010	P	9/1/2010	940	1,097				-97
10	X	303.191 Royce Value Plus Fd #1	780905312			4/27/2010	P	9/1/2010	3,339	2,783				546
11	X	88.193 T Rowe Price Emerging	778556864			4/27/2010	P	9/1/2010	2,612	1,740				872
12	X	84.945 T Rowe Price Growth St	741479109			4/27/2010	P	5/24/2010	2,240	1,480				760
13	X	294.086 T Rowe Price Internatic	778556104			4/27/2010	P	5/24/2010	2,732	1,880				912
14	X	22.244 T Rowe Price Equity Incl	778547109			4/27/2010	P	9/1/2010	480	509				-49
15	X	53.051 Vanguard Fndd Inc Soc	922031794			4/27/2010	P	9/1/2010	580	571				9
16	X	14.933 Vanguard Inflation Prote	922031737			4/27/2010	P	9/1/2010	380	374				6
17	X	57.765 Vanguard Shsm Invtst G	922031636			4/27/2010	P	9/1/2010	620	620				0
18	X	184.728 Vanguard Totl Bld Mkt I	921537868			4/27/2010	P	9/1/2010	2,100	2,049				50
19	X	207.213 Vanguard Totl Bld Mkt	922030468			4/27/2010	P	9/1/2010	5,200	4,926				276
20														0

Line 16b (990-PF) - Accounting Fees

		1,100	1,100	1,100	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	Henry Espensen	1,100	1,100	1,100	
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 13 (990-PF) - Taxes

		20	20	20	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Real estate tax not included in line 20				
2	Foreign tax on investment income	20	20	20	
3					
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization. See attached statement	0	0	0	0
2	Fund Raising				
3	Bank Agency Fees	1,211	1,211	1,211	
4					
5					
6					
7					
8					
9					
10					

Part II, Line 7 (990-PF) - Other Notes

Part II, Line 7 (990-PF) - Other Notes									
		502,150		352,150		252,150		0	
Borrower's Name		Check "X" If Business	Check "X" If 501(c)3 Org.	Original Amount	Net Balance Due Beginning of Year	Balance Due End of Year	Allowance for Doubtful Accts End of Year	FMV of Other Notes	
1	Westminister Presbyterian Church	X	X	502,150	352,150	252,150			
2					0				
3					0				
4					0				
5					0				
6					0				
7					0				
8					0				
9					0				
10					0				

Part

	Security Provided	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Purpose of Loan	Consideration Description	Consideration FMV
1	None	1/1/2005		On Demand	%	Organ Purchase		252,150
2								
3								
4								
5								
6								
7								
8								
9								
10								

Part

	Relationship
1	None
2	
3	
4	
5	
6	
7	
8	
9	
10	

Section 1255 - Capital Gains and Losses for Tax on Investment Income

[illegible]

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" If Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours
1	Elaine Hutchcroft		574 Tuscan View	Elgin	IL	60124-4331		Trustee	1
2									
3									
4									
5									
6									
7									
8									
9									
10									

Part				
	0	0	0	0
	Compensation	Benefits	Expense Account	Explanation
1	0	0	0	
2				
3				
4				
5				
6				
7				
8				
9				
10				

	Compensation	Benefits	Expense Account	Explanation
1	0	0	0	
2				
3				
4				
5				
6				
7				
8				
9				
10				

Part VI, Line 6a (990-PF) - Estimated Tax Payments

	Date		Amount
1 Credit from prior year return	5/15/2010	1	7,112
2 First quarter estimated tax payment		2	
3 Second quarter estimated tax payment		3	
4 Third quarter estimated tax payment		4	
5 Fourth quarter estimated tax payment		5	
6 Other payments		6	
7 Total		7	7,112

Part VII-A, Lines 1a and 1b (990-PF) - Political Participation

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?

☐ Yes ☒ No

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?

☐ Yes ☒ No

If "Yes" to 1a or 1b, please describe the activities.

Part VII-A, Line 2 (990-PF) - Activities Not Previously Reported

Has the organization engaged in any activities that have not previously been reported to the IRS?

☐ Yes

☒ No

If "Yes", please describe the activities.

Part X, Line 4 (990-PF) - Explanation for Entering Amount Larger than 1 1/2% FMV of Assets

Cash deemed held for charitable activities. 5,256

Please provide an explanation for entering a cash amount larger than 1 1/2% of the fair market value of all assets.

Part XVI-A, Line 13 (990-PF) - Total Verification

1	Amount from Part XVI-A, Line 13	1	8,900
2	Amount from Part I, Line 5b	2	0
3	Subtract Line 2 from Line 1	3	8,900
4	Amount from Part I, Line 1	4	0
5	Add Lines 3 and 4	5	8,900
6	Amount from Part I, Line 5a	6	0
7	Add Lines 5 and 6	7	8,900
8	Expenses of special events deducted in computing Part XVI-A, Line 9.	8	
9	Add Lines 7 and 8. Must match amount on Line 12, Part I, column (a)	9	8,900

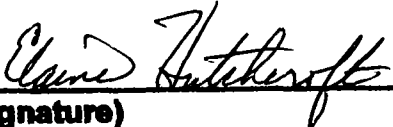
Part XVI-B (990-PF) - Relationship of Activities

[illegible]

**Bergmann Benjamin Moore Perpetual Trust
Elaine Hutchcroft, Trustee
Form 990PF Election
12/31/10**

Pursuant to Regulation §59.4942(a)-3(c)(2)(iv), the above referenced foundation hereby elects to treat as a current distribution out of corpus the following unused prior tax years' distribution that was treated as a corpus distribution under Regulation §59.4942(a)-3(d)(iii) in such prior year.

<u>Tax Year</u>	<u>Amount</u>
2005	\$ 28,091
2006	\$3,119,796
2007	\$ 496,298
2008	\$ 423,063
2009	\$ -0-
Total	\$4,067,248


(Signature)

Elaine Hutchcroft
(Name)

Trustee
(Title)

August 10, 2011
(Date)

**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).
- 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 File by the due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	Bergman Benjamin Moore Perpetual Trust, Elaine Hutchcroft TTEE	36-7335224
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	574 Tuscan View	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Elgin IL 60124-4331	

Enter the Return code for the return that this application is for (file a separate application for each return) **04**

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 ► Elaine Hutchcroft

Telephone No. ► 815 543-1606

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 8/15/2011, 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	\$
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	\$
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.

For Paperwork Reduction Act Notice, see instructions.

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