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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning January 1, 2010, and ending December 31, 2010

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

Pioneer Hi-Bred International, Inc. Foundation

A Employer identification number

42-1388269

Number and street (or P O box number if mail is not delivered to street address)

PO Box 1000

Room/suite

B Telephone number (see page 10 of the instructions)

515-535-6677

City or town, state, and ZIP code

Johnston, IA 50131-1000H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **0**J Accounting method: ☐ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)C If exemption application is pending, check here ▶ ☐D 1. Foreign organizations, check here ▶ ☐2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐**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)	682,478			
2 Check ☐ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less. Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	682,478	0	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)				
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	0			
25 Contributions, gifts, grants paid	686,298			
26 Total expenses and disbursements. Add lines 24 and 25	686,298	0	0	0
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-3,820			
b Net investment income (if negative, enter -0-)		0		
c Adjusted net income (if negative, enter -0-)			0	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			3,820	0	0
	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 (attach schedule) (see page 15 of the instructions)					
	7 Other notes and loans receivable (attach schedule) ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U.S. and state government obligations (attach schedule)					
	b Investments—corporate stock (attach schedule)					
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment: basis ▶					
Liabilities	Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)			3,820	0	0
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)					
	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			3,820	0	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund					
Net Assets or Fund Balances	29 Retained earnings, accumulated income, endowment, or other funds					
	30 Total net assets or fund balances (see page 17 of the instructions)			3,820	0	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)			3,820	0	

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	3,820
2 Enter amount from Part I, line 27a	2	-3,820
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1, 2, and 3	4	0
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	0

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(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				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8			3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

(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	628,822	26,464	23.761412
2008	428,748	33,299	12.875702
2007	446,006	16,734	26.652683
2006	694,431	8,629	80.476414
2005	643,173	54,442	11.813912
2 Total of line 1, column (d)		2	155.580126
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	31.116025
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5		4	19,317
5 Multiply line 4 by line 3		5	601,061
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	0
7 Add lines 5 and 6		7	601,061
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	686,298

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1		-38
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		-38
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		0
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		0
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		0

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?		✓
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)? <i>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.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
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? <i>If "Yes," attach a detailed description of the activities.</i>		✓
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? <i>If "Yes," attach a conformed copy of the changes.</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
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? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
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?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► <u>Iowa</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? <i>If "No," attach explanation</i>	✓	
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)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	✓	

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		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	✓	
14	The books are in care of ► Michelle Gowdy Telephone no. ► 515-535-6677 Located at ► 7100 NW 62nd Avenue Johnston, IA ZIP+4 ► 50131			
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? 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 ►	16	Yes	No ✓

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	
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	✓
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 ► 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, 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.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

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

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

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 2				

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

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

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

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

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

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1 Not Applicable	
2	
3	
4	

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

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

Amount

1 Not Applicable	
2	
All other program-related investments. See page 24 of the instructions	
3	

Total. Add lines 1 through 3 ▶

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	19,611
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	19,611
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	0
3	Subtract line 2 from line 1d	3	19,611
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	294
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	19,317
6	Minimum investment return. Enter 5% of line 5	6	966

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	966
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	966
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	966
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	966

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	686,298
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	686,298
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	686,298

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				966
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	640,451			
b From 2006	694,000			
c From 2007	445,169			
d From 2008	427,083			
e From 2009	627,499			
f Total of lines 3a through e	2,834,202			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 686,298				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2010 distributable amount				966
e Remaining amount distributed out of corpus	685,332			
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	3,519,534			
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(g)(3) (see page 27 of the instructions)	0			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	640,451			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	2,879,083			
10 Analysis of line 9:				
a Excess from 2006	694,000			
b Excess from 2007	445,169			
c Excess from 2008	427,083			
d Excess from 2009	627,499			
e Excess from 2010	685,332			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) *N/A*

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2010	(b) 2009	(c) 2008	(d) 2007	
0	0	0	0	0
b 85% of line 2a				
c Qualifying distributions from Part XII, line 4 for each year listed				
d Amounts included in line 2c not used directly for active conduct of exempt activities				
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
3 Complete 3a, b, or c for the alternative test relied upon:				
a "Assets" alternative test—enter:				
(1) Value of all assets				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
c "Support" alternative test—enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

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

1 Information Regarding Foundation Managers:

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

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

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

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

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

See Statement 4

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

See Statement 5

c Any submission deadlines:

None

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

None

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 <i>Paid during the year</i> See Statement 3				686,298
Total			▶ 3a	686,298
b <i>Approved for future payment</i>				
Total			▶ 3b	0

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.					
	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a		0		0	0
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)	-	0	-	0	0
13 Total. Add line 12, columns (b), (d), and (e)					

(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]

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

[illegible]

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

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

<i>Michele Gowdy</i>	<i>8-11-11</i>	Vice President
Signature of officer or trustee	Date	Title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

Schedule of Contributors

OMB No 1545-0047

2010

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

Name of the organization

Pioneer Hi-Bred International, Inc. Foundation

Employer identification number

42-1388269

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % 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).

Name of organization Pioneer Hi-Bred International, Inc. Foundation	Employer identification number 42-1388269
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Pioneer Hi-Bred International, Inc. PO Box 1000 Johnston, IA 50131-1000	\$ 682,478	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)

Pioneer Hi-Bred International, Inc. Foundation
42-1388269
FYE 12/31/10

Form 990-PF, Part 1, Line 1

Name and Address	Direct Public Support
Pioneer Hi-Bred International, Inc. P O Box 1000 Johnston, IA 50131-1000	\$682,478

Pioneer Hi-Bred International, Inc. Foundation
42-1388269
FYE 12/31/10

Form 990-PF, Part VIII, Line 1

Name and Address	Title	Time Devoted to Position	Compensation	Contributions to Employee Benefit Plans	Expense Account
Jeffrey A Austin Johnston, IA	President/Director	0 Hours	None	None	None
Paul E Schickler Johnston, IA	Vice President/Director	0 Hours	None	None	None
Jeffrey D Rowe Johnston, IA	Vice President	0 Hours	None	None	None
Steve Schaaf Johnston, IA	Vice President	0 Hours	None	None	None
Judith McKay Johnston, IA	Secretary/Director	0 Hours	None	None	None
Jeffrey L. Burnison Johnston, IA	Treasurer	0 Hours	None	None	None
Curtis Rouse Johnston, IA	Assistant Treasurer	0 Hours	None	None	None

Form 990-PF, Part XV, Line 3A

Recipient Name	Recipient Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Aceh Tengara	Bosar Bayu Village Huta Bayu Raja Simalungun Indonesia	501(c)(3)	Road	\$ 30,343
APESC Hospital Santa Cruz	Rua Fernando Abott 174 Santa Cruz do Sul Brazil	501(c)(3)	Health/Equipment&Supplies	\$ 6,285
APESC Hospital Santa Cruz do Sul (UNISC)	Av Independencia 2293 Santa Cruz do Sul Brazil	501(c)(3)	Health/Equipment&Supplies	\$ 15,000
Asoc Cooperadora Centro Permanente Hogar Agrucola	Moreno 310 Argentina	501(c)(3)	Equipment	\$ 4,000
Asoc Cooperadora Escuela primaria No 1	Manuela Molina 256 Los Toldos Argentina	501(c)(3)	Equipment	\$ 2,800
Asoc Cooperadora Hospital Interzonal de Aguados San Jose	Limers 950 Pergamino BSAS Argentina	501(c)(3)	Equipment	\$ 4,565
Asoc Cooperadora Jardin de Infantes No. 908	Brasil & Ituzaringo Berdier Argentina	501(c)(3)	Equipment	\$ 1,500
Asoc Cooperadora Escuela No. 16	Avda Gowland s/n Arroyo Salto Pae of Buenos Aires Argentina	501(c)(3)	Equipment	\$ 2,600
Asoc Cooperadora Escuela No. 2 Marcelino Ujanete	Buenos Aires Argentina	501(c)(3)	Equipment	\$ 3,900
Asoc Cooperadora Jardin de Infantes No 906	Buenos Aires Argentina	501(c)(3)	Equipment	\$ 4,000
Asoc Integral Esperanza para el Discapacitado Motor Severo	11 de septiembre 1939 Pergamino Argentina	501(c)(3)	Equipment	\$ 2,400
Asociacion Cooperadora EP No. 2	General Villegas Buenos Aires Argentina	501(c)(3)	Infrastructure	\$ 2,200
Asociacion Cooperadora Hogar de Ancianos Dr. Jr Lamas	Pringles 481 Gras Villegas Argentina	501(c)(3)	Health/Infrastructure	\$ 4,471
Asociacion Familia Camiliana	Pueyrredon 822 Argentina	501(c)(3)	Health & Supplies	\$ 3,942
Asociacion Jardin Maternal	Bs As y San Martin Salto Argentina	501(c)(3)	Infrastructure	\$ 3,000
Biblioteca Centralizada di Agraria	Via Fanin 40 40127 Bologna	501(c)(3)	Library student support	\$ 1,000
China Agricultural University	1101 China World Tower China	501(c)(3)	International Scholarship	\$ 10,000
Chinese Academy of Agricultural Sciences	Beijing China	501(c)(3)	Conference	\$ 5,000
CIMMYT	KM 45 Carretera Mexico-Veracruz, El Batan texcoco Edo De Mexico CP 56130 Mexico	501(c)(3)	Generation Challenge Program	\$ 25,000
Colegio Parroquial del Espiritu Santo	La Tablada 359 Orcaivo Cordoba Argentina	501(c)(3)	Equipment	\$ 3,710
Copame	Rua Amazonas So Santa Cruz do Sul Brazil	501(c)(3)	Education/Capital	\$ 22,860
East Java #1 Grower Group Makmur 1	East Java Indonesia	501(c)(3)	Health/Infrastructure well	\$ 7,778
East Java #2 Grower Group	Jl Jend Sudirman Sumberpucung East Java Indonesia	501(c)(3)	Road	\$ 14,111
Escola Municipal boa Esperanca	Jl Cepaka 17, Bilar East Java Indonesia	501(c)(3)	Incation	\$ 19,556
Escola Basica de Viluco	Avenida das orquideas 207 Distrot de Boa Esperanca Sornso Brazil	501(c)(3)	Education/Equipment&Supplies	\$ 4,060
Escuela Especial particular Julio Bernaldo de Quiroz	Camino Paine a Campusine Viluco, Bunn Chile	501(c)(3)	Education Maintenance	\$ 11,200
Fundacao De Estudos Agrarios Luiz de Queiroz (FEALQ)	Calle Manan 164 Villa Nacimiento Paine Chile	501(c)(3)	Equipment and Supplies	\$ 5,800
Fundacion educativa Madre Teresa de Calcuta	Pracacaba Sao Paulo Brazil	501(c)(3)	International Scholarship	\$ 10,000
Fundacion Gente en Apoyo - GENAP	Av Cabral 3425 Argentina	501(c)(3)	Health Infrastructure	\$ 4,000
Fundatia Stantul Francisc	Ruta 31 y Ruta 191 Salto Bs As Argentina	501(c)(3)	Equipment	\$ 3,450
GBPUAT - College of Agriculture	Strada Progresul 230046 D eva Romania	501(c)(3)	Health/Equipment&Supplies	\$ 5,000
Henan Agriculture University	Pantnagar, India	501(c)(3)	International Scholarship	\$ 5,000
Hospital Ana Nery	China	501(c)(3)	International Scholarship	\$ 10,000
Instituto Mariano Moreno	Zhengzhou City, China	501(c)(3)	Health/Equipment&Supplies	\$ 11,360
Instituto San Jose	Rua Pereira da Cunha 209 Santa Cruz do Sul Brazil	501(c)(3)	Equipment	\$ 3,910
International Plant Genetic Resource Institute	Belgrano 843 Pergamino Argentina	501(c)(3)	Scholarships	\$ 4,000
International Rice Research Institute	Sarmiento 210 Salto BSAS Argentina	501(c)(3)	Fellowship	\$ 10,000
International Symposium on Chloroplast Genomics and Genetic Engineering	Via Dei Tre Denan 472/a 0057 Maccaresse (Fiumicino), Rome Italy	501(c)(3)	Conference	\$ 25,000
Jardin Posata del Angel - Jose Karaman	DAPO Box 7777 Metro Manila 1301 Philippines	501(c)(3)	2010 Conference	\$ 2,550
Kasetsart University	National University of Ireland, Maynooth, Co. Kildare, Ireland	501(c)(3)	Equipment	\$ 10,000
MAYAMA A C	Gabriel Mistral N 67 Salto Argentina	501(c)(3)	International Scholarship	\$ 10,000
Mira Andrian Pioneer	Kamphaeng Saen, Nakhon Pathom Thailand	501(c)(3)	Education/Equipment&Supplies	\$ 5,750
Municipalidad de Bunn	Alto S Hornes 1271 B Parque Industrial El Alamo Guadalaajara Mexico	501(c)(3)	Rebuilding of ag skills training center after it was destroyed in a windstorm	\$ 12,500
Municipalidad de Paine	Kedin East Java Indonesia	501(c)(3)	Earthquake relief	\$ 12,500
Municipality of Dobrich	Carlos Condell 415, Bunn - Region Metropolitana - Chile	501(c)(3)	Earthquake relief	\$ 5,000
Municipality of Paine, Dept. of Ed	Avenida General Baquedano 490, Paine - Region Metropolitana Chile	501(c)(3)	Education/Equipment&Supplies	\$ 17,300
Negemation Village Farmers Group Pannit1	B-930012 Dobrich Bulgana	501(c)(3)	Road	\$ 13,043
Ogul Pasa Primary School	Av 18 de Septiembre 2674 Paine Chile	501(c)(3)	Equipment and Supplies	\$ 5,000
Pro-familia de Jornaleros	Jl. Jend Sudirman No. 106 Metro Lumpung	501(c)(3)	International Scholarship	\$ 7,500
Raashan College of Agriculture	Ogul Pasa Ilogrelin Hava, Edma Turkey	501(c)(3)	Equipment and Supplies	\$ 5,000
Serkan Arigin Primary School	Boulevard Emiliano Zapata 4701 Poniente Colonia Las Flores Culiac Mexico	501(c)(3)	Equipment and Supplies	\$ 4,000
Taller Protegido ciudad de Salto	Udaipur, India	501(c)(3)	Equipment	\$ 33,870
Tiga Binanga Village	Udaipur, India	501(c)(3)	Education	\$ 7,500
TNAU Agriculture College & Research Inst	Orasabney Koyu Karacabay Bursa Turkey	501(c)(3)	International Scholarship	\$ 7,500

Form 990-PF, Part XV, Line 2A

Recipient Name	Recipient Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
TNAU Agriculture College & Research Instl	Combalore, India	501(c)3	International Scholarship	\$ 7,500
UNISC Semear Amigos Project Santa Cruz do Sol	Avenida Independencia 293 Brazil	501(c)3	Education/Equipment&Supplies	\$ 7,144
Universidad Autonoma Agraria Antonio Narro	Buenavista Saltillo, Coah, Mexico	501(c)3	International Scholarship	\$ 10,000
Universidad Autonoma Agraria Antonio Narro	Buenavista, Saltillo, Coah, Mexico	501(c)3	International Scholarship	\$ 10,000
Universidad Tecnologica Nacional Facultad Regional Conc de Uruguay	Uruguay	501(c)3	Equipment and Supplies	\$ 3,820
Universidade Federal de Santa Maria	Santa Maria, State of the Rio Grande do Sul Brazil	501(c)3	International Scholarship	\$ 10,000
Universidade Federal de Vicosia	Departimento de Biologia Geral, 36571-000, MG, Brazil	501(c)3	International Scholarship	\$ 10,000
University of Agricultural Sciences (GKVK)	Bangalore, 560-065, India	501(c)3	International Scholarship	\$ 7,500
University of Agricultural Sciences (GKVK)	Bangalore, 560-065, India	501(c)3	International Scholarship	\$ 5,000
University of Agricultural Sciences (GKVK)	Bangalore, 560-065, India	501(c)3	International Scholarship	\$ 10,000
University of Agricultural Sciences (GKVK)	Bangalore, 560-065, India	501(c)3	International Scholarship	\$ 7,500
University of Bristol	Senate House, Tyndall Avenue, Clifton, Bristol BS8 1TH UK	501(c)3	Conference	\$ 5,000
University of Buenos Aires	Avda. San Martin 4453, Capital Federal Argentina	501(c)3	International Scholarship	\$ 10,000
University of Debrecen Centre of Ag Sciences, Faculty of Ag	H 4032 Debrecen Boszormenyi 135 Hungary	501(c)3	Education/Program Dev & Research	\$ 10,000
University of Hohenheim	7000 Stuttgart 70, Germany	501(c)3	International Scholarship	\$ 12,895
University of Hohenheim	7000 Stuttgart 70, Germany	501(c)3	International Scholarship	\$ 30,625
University of the Philippines Los Banos	Lanzones St, UPLB campus, College, Laguna 4031 Philippines	501(c)3	International Scholarship	\$ 10,000
			Total Support	\$ 666,288

Pioneer Hi-Bred International, Inc. Foundation
42-1388269
FYE 12/31/10

Form 990-PF, Part XV, Line 2A

Michelle Gowdy
Pioneer Hi-Bred International, Inc. Foundation
P O Box 1000
Johnston, IA 50131-1000
(515)535-6677

Pioneer Hi-Bred International, Inc. Foundation
42-1388269
FYE 12/31/10

Form 990-PF, Part XV, Line 2B

Pioneer Hi-Bred International, Inc. has received your request for funding. To be eligible for consideration to receive funds from the International Community Investment program, you must submit a written proposal which contains the following:

- A thorough description of the purpose of the project or organization;
- The background research which led to the development of the proposal;
- The method by which the project is to be carried out;
- The qualifications and experience of the project or organization's staff
- A detailed, realistic budget including how Pioneer funds would be used;
- A list of those who serve as board members, or advisors to the project;
- For United States entities, a copy of the organization's tax exempt notice and classification from the Internal Revenue Service dated after 1969 must be attached to each proposal.
- Organizations or programs outside the United States need to determine that the money is being used for charitable purposes, as defined by the U.S. IRS Tax Code, and establish that they are a foreign non-profit equivalent of a 501(C)(3) organization in the U.S., and include documentation;
- A copy of the organization's most recent financial statements, preferably audited.

Grant recipients are requested to submit financial and narrative reports at specified intervals and at the end of each grant period. In addition, Pioneer staff continually monitor projects throughout the life of the grant.