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

2010

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

For calendar year 2010, or tax year beginning , and ending

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

Name of foundation THE INDIA BENTON LESSER FOUNDATION		A Employer identification number 58-2436064
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 2138, MC 3071	Room/suite	B Telephone number 941-951-3120
City or town, state, and ZIP code SARASOTA, FL 34230		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 355,028. (Part I, column (d) must be on cash basis.)	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	7,102.	7,102.	7,102.	STATEMENT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	7,905.			
b	Gross sales price for all assets on line 6a 93,189.				
7	Capital gain net income (from Part IV, line 2)		7,905.		
8	Net short-term capital gain			N/A	
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss)				
11	Other income	2,244.	2,244.	2,244.	STATEMENT 2
12	Total. Add lines 1 through 11	17,251.	17,251.	9,346.	
13	Compensation of officers, directors, trustees, etc.	0.	0.	0.	0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees STMT 3	4,996.	0.	0.	0.
b	Accounting fees STMT 4	2,200.	1,100.	0.	0.
c	Other professional fees STMT 5	3,242.	1,621.	0.	1,621.
17	Interest				
18	Taxes STMT 6	471.	0.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	4,506.	0.	0.	2,253.
22	Printing and publications				
23	Other expenses STMT 7	10,098.	0.	0.	0.
24	Total operating and administrative expenses. Add lines 13 through 23	25,513.	2,721.	0.	3,874.
25	Contributions, gifts, grants paid	97,527.			97,527.
26	Total expenses and disbursements. Add lines 24 and 25	123,040.	2,721.	0.	101,401.
27	Subtract line 26 from line 12	<105,789.>			
a	Excess of revenue over expenses and disbursements				
b	Net investment income (if negative, enter -0-)		14,530.		
c	Adjusted net income (if negative, enter -0-)			9,346.	

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	16,592.	3,271.	3,271.
	2 Savings and temporary cash investments	20,750.	14,507.	14,507.
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	942.		
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 8	236,939.	201,656.	337,250.
	c Investments - corporate bonds	50,000.		
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	325,223.	219,434.	355,028.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> X and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	325,223.	219,434.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances	325,223.	219,434.		
31 Total liabilities and net assets/fund balances	325,223.	219,434.		

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	325,223.
2 Enter amount from Part I, line 27a	2	<105,789.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	219,434.
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	219,434.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a SEE ATTACHED STATEMENT	P		
b SEE ATTACHED STATEMENT	P		
c CAPITAL GAINS DIVIDENDS			
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 25,175.		25,225.	<50.>
b 67,662.		60,059.	7,603.
c 352.			352.
d			
e			

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

(i) FMV 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			<50.>
b			7,603.
c			352.
d			
e			

2 Capital gain net income or (net capital loss)	2	7,905.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	<50.>

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	90,929.	463,885.	.196016
2008	163,893.	699,952.	.234149
2007	130,175.	914,113.	.142406
2006	95,508.	831,696.	.114835
2005	82,186.	745,994.	.110170

2 Total of line 1, column (d)	2	.797576
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	.159515
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	391,962.
5 Multiply line 4 by line 3	5	62,524.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	145.
7 Add lines 5 and 6	7	62,669.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	101,401.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		1	145.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b			
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	145.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	145.
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	290.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	290.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	145.	
11 Enter the amount of line 10 to be Credited to 2011 estimated tax	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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NONE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.THELESSERFOUNDATION.ORG</u>	13	X	
14	The books are in care of ► <u>SUNTRUST BANK</u> Telephone no ► <u>941-951-3120</u> Located at ► <u>P.O. BOX 2018, SARASOTA, FL</u> ZIP+4 ► <u>34230</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 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
				X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> N/A	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

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

6b

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

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9				
	0.00	0.	0.	0.

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

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

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

0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	370,371.
b	Average of monthly cash balances	1b	27,560.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	397,931.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	397,931.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,969.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	391,962.
6	Minimum investment return. Enter 5% of line 5	6	19,598.

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

1	Minimum investment return from Part X, line 6	1	19,598.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	145.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	145.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	19,453.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	19,453.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	19,453.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	101,401.
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	101,401.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	145.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	101,256.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				19,453.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	45,052.			
b From 2006	54,301.			
c From 2007	86,367.			
d From 2008	129,649.			
e From 2009	68,243.			
f Total of lines 3a through e	383,612.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 101,401.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				19,453.
e Remaining amount distributed out of corpus	81,948.			
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	465,560.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	45,052.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	420,508.			
10 Analysis of line 9				
a Excess from 2006	54,301.			
b Excess from 2007	86,367.			
c Excess from 2008	129,649.			
d Excess from 2009	68,243.			
e Excess from 2010	81,948.			

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> SEE ATTACHED STATEMENT 10				97,527.
Total			3a	97,527.
b <i>Approved for future payment</i> NONE				
Total			3b	0.

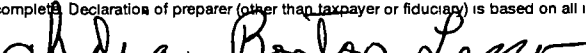
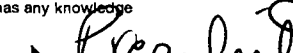
Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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

[illegible]

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

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.				
	 Signature of officer or trustee		7-22-11 Date		 Title
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Check <input checked="" type="checkbox"/> if self-employed
	ROBERT FERRIS		ROBERT FERRIS		P01233867
	Firm's name ▶ ROBERT D. FERRIS, C.P.A.				Firm's EIN ▶ 65-0088448
	Firm's address ▶ P.O. BOX 700 SARASOTA, FL 34230				Phone no 941-954-6977

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES		STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT	
SUNTRUST	7,454.	352.	7,102.	
TOTAL TO FM 990-PF, PART I, LN 4	7,454.	352.	7,102.	

FORM 990-PF	OTHER INCOME		STATEMENT	2
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
OTHER INCOME	2,244.	2,244.	2,244.	
TOTAL TO FORM 990-PF, PART I, LINE 11	2,244.	2,244.	2,244.	

FORM 990-PF	LEGAL FEES		STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	4,996.	0.	0.	0.
TO FM 990-PF, PG 1, LN 16A	4,996.	0.	0.	0.

FORM 990-PF	ACCOUNTING FEES		STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,200.	1,100.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	2,200.	1,100.	0.	0.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TRUSTEE FEES	3,242.	1,621.	0.	1,621.
TO FORM 990-PF, PG 1, LN 16C	3,242.	1,621.	0.	1,621.

FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	471.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	471.	0.	0.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	7
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	7.	0.	0.	0.
VEHICLE EXPENSES	10,091.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	10,098.	0.	0.	0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SUNTRUST - CORPORATE STOCK	201,656.	337,250.
TOTAL TO FORM 990-PF, PART II, LINE 10B	201,656.	337,250.

STATEMENT 9

PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVG HRS/WK	COMPEN- SATION	EMP BEN PLAN CONTR	EXPENSE ACCOUNT
INDIA BENTON LESSER 1862 WOOD VALLEY RD MACON, GA 31211	TRUSTEE 5 00	0	0	0
BRUCE W LESSER 1862 WOOD VALLEY RD MACON, GA 31211	TRUSTEE 5 00	0	0	0
STEVE LESSER 3304 TIMBERFIELD LANE BALTIMORE, MD 21208	TRUSTEE 5 00	0	0	0
RUTH M SMITH 504 HIGH POINT NORTH RD MACON, GA 31210	TRUSTEE 5 00	0	0	0
DIANE WALTON 1249 CHISOLM TRAIL MACON, GA 31210	TRUSTEE 5 00	0	0	0
RACHEL STOKES 653 CAPTAIN KELL DRIVE MACON, GA 31204	TRUSTEE 5 00	0	0	0
TOTALS INCLUDED ON 990-PF, PG 6, PART VIII		0	0	0

STATEMENT 10

GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ASOLO THEATRE COMPANY 5555 NORTH TAMiami TRAIL SARASOTA, FL 34243	NONE DONATION	501 (C)(3)	20,370
ANIMAL RESCUE COALITION 47 SOUTH PALM AVENUE SARASOTA, FL 34236	NONE DONATION	501 (C)(3)	1,407
UNIVERSITY OF GEORGIA ATHENS, GA 30602	NONE GENERAL SUPPORT	501 (C)(3)	4,010
YMCA FOUNDATION ONE SOUTH SCHOOL AVE SARASOTA, FL 34237	NONE DONATION	501 (C)(3)	2,920
SARASOTA FILM FESTIVAL 332 COCOANUT AVE SARASOTA, FL 34236	NONE DONATION	501 (C)(3)	7,500
SPANISH POINT FOUNDATION SARASOTA, FL	NONE GENERAL SUPPORT	501 (C)(3)	1,035
RINGLING COLLEGE OF ART & DESIGN 2700 N TAMiami TR SARASOTA, FL 34234	NONE GENERAL SUPPORT	501 (C)(3)	775
AMERICAN CANCER SOCIETY 1063 WALNUT STREET MACON, GA 31201	NONE GENERAL SUPPORT	501 (C)(3)	5,460
CHILDREN'S FIRST 1723 N ORANGE AVE	NONE GENERAL	501 (C)(3)	400

SARASOTA, FL 34234	SUPPORT		
FLORIDA WINEFEST P O BOX 4193 SARASOTA, FL 34230	NONE GENERAL SUPPORT	501 (C)(3)	4,800
MT WASHINGTON PED HOSPITAL 1708 W ROGERS AVE BALTIMORE, MD 21209	NONE GENERAL SUPPORT	501 (C)(3)	250
BOB HOPE CHARITY P O BOX 865 RANCHO MIRAGE, CA 92270	NONE DONATION	501 (C)(3)	12,000
CONSERVATIVE FOUNDATION OF GULF SARASOTA, FL 34230	NONE DONATION	501 (C)(3)	50
VAN WEZEL FOUNDATION 777 N TAMiami TRAIL SARASOTA, FL 34236	NONE DONATION	501 (C)(3)	50
MACON VOLUTEER CLINIC 376 ROGERS AVENUE MACON, GA 31204	NONE GENERAL SUPPORT	501 (C)(3)	1,500
MACON RESCUE MISSION P O BOX 749 MACON, GA 31204	NONE GENERAL SUPPORT	501 (C)(3)	1,250
METHODIST HOME FOR CHILDREN P O BOX 2525 MACON, GA 31203	NONE GENERAL SUPPORT	501 (C)(3)	1,000
WESLEY GLEN MINISTRIES 4580 N MUMFORD RD MACON, GA 31210	NONE GENERAL SUPPORT	501 (C)(3)	1,000
UNIVERSITY OF GEORGIA ATHENS, GA 30602	NONE GENERAL SUPPORT	501 (C)(3)	1,000
CLAYTON STATE UNIVERSITY 2000 CLAYTON STATE BLVD MORROW, GA 30260	NONE GENERAL SUPPORT	501 (C)(3)	1,000
CENTRAL GEORGIA TECHNICAL COLLEGE 3300 MACON TECH DRIVE MACON, GA 31206	NONE GENERAL SUPPORT	501 (C)(3)	750
FORT VALLEY STATE UNIVERSITY 1005 STATE UNIVERSITY DRIVE FORT VALLEY, GA 31030	NONE GENERAL SUPPORT	501 (C)(3)	1,000
ANIMAL RESCUE COALITION 47 SOUTH PALM AVENUE SARASOTA, FL 34236	NONE GENERAL SUPPORT	501 (C)(3)	2,000
GIRLS INC OF SARASOTA COUNTY 201 S TUTTLE SARASOTA, FL 34237	NONE GENERAL SUPPORT	501 (C)(3)	1,000
HUMANE SOCIETY OF SARASOTA CTY 2331 15TH ST SARASOTA, FL 34237	NONE GENERAL SUPPORT	501 (C)(3)	2,000
REBUILDING MACON, INC 3864 LAKE ST MACON, GA 31204	NONE GENERAL SUPPORT	501 (C)(3)	1,000
SENIOR FRIENDSHIP CENTERS, INC 1888 BROTHER GEENAN WAY SARASOTA, FL 34236	NONE GENERAL SUPPORT	501 (C)(3)	4,800

LOVELAND CENTER, INC. 157 S HAVANA RD VENICE, FL 34292	NONE GENERAL SUPPORT	501 (C)(3)	1,200
MACON SYMPHONY ORCHESTRA, INC 400 POPLAR ST MACON, GA 30201	NONE GENERAL SUPPORT	501 (C)(3)	1,000
THE MENTORS PROJECT OR BIBB CNTY P O BOX 13750 MACON, GA 31208	NONE GENERAL SUPPORT	501 (C)(3)	500
MID STATE CHILDREN'S CHALLENGE 382 CHERRY ST MACON, GA 31201	NONE GENERAL SUPPORT	501 (C)(3)	1,200
MUSEUM OF ARTS & SCIENCES 4182 FORSYTH RD MACON, GA 31210	NONE GENERAL SUPPORT	501 (C)(3)	500
SAV-A-LIFE MINISTRIES, INC 112 PIERCE AVE MACON, GA 31204	NONE GENERAL SUPPORT	501 (C)(3)	500
GEORGIA STATE UNIVERSITY P O BOX 3963 ATLANTA, GA 30302	NONE GENERAL SUPPORT	501 (C)(3)	1,000
FLORIDA A & M UNIVERSITY 1078 MCCALL RD MACON, GA 31206	NONE GENERAL SUPPORT	501 (C)(3)	1,000
HARVARD UNIVERSITY 5 JAMES ST CAMBRIDGE, MA 02138	NONE GENERAL SUPPORT	501 (C)(3)	1,000
CENTRAL GA COUNCIL BOY SCOUTS 4335 CONFEDERATE WAY MACON, GA 31217	NONE GENERAL SUPPORT	501 (C)(3)	1,000
SARASOTA CONSERVATION FDN P O BOX 902 OSPREY, FL 34229	NONE GENERAL SUPPORT	501 (C)(3)	1,000
GEORGIA TR HISTORIC PRESERVATION 1516 PEACHTREE ST ATLANTA, GA 30309	NONE GENERAL SUPPORT	501 (C)(3)	1,000
HABITAT FOR HUMANITY SARASOTA 1757 EAST AVE SARASOTA, FL 34234	NONE GENERAL SUPPORT	501 (C)(3)	1,000
MANATEE CNTY HABITAT FOR HUMANITY 1201 6TH AVE W, STE 318 BRADENTON, FL 34205	NONE GENERAL SUPPORT	501 (C)(3)	1,000
YMCA OF ATHENS GA INC 915 HAWTHORNE AVE ATHENS, GA 30606	NONE GENERAL SUPPORT	501 (C)(3)	1,000
PHOENIX ACADEMY 1085 SOUTH SHADE AVENUE SARASOTA, FL 34237	NONE GENERAL SUPPORT	501 (C)(3)	1,800
SCHOOL BOARD OF SARASOTA COUNTY PHOENIX ACADEMY 1085 SHADE AVE, SARASOTA, FL 34237	NONE GENERAL SUPPORT	501 (C)(3)	1,500

97,527

ACCT H211 1932620
FROM 01/01/2010
TO 12/31/2010

SUNTRUST BANK
STATEMENT OF CAPITAL GAINS AND LOSSES
INDIA LESSER FOUNDATION MA

TRUST YEAR ENDING 12/31/2010

PAGE 39

RUN 02/09/2011
06 28 15 PM

TAX PREPARER 51
TRUST ADMINISTRATOR 631
INVESTMENT OFFICER 180

LEGEND F - FEDERAL S - STATE I - INHERITED
E - EXEMPT FROM STATE U - ACQ COST UNKNOWN

PROPERTY DESCRIPTION	SHARES	DATE	SALES PRICE	COST BASIS	GAIN/LOSS	TERM
170 0000 STRYKER CORP COM - 863667101 - MINOR = 41						
SOLD		02/08/2010	8789 22			
ACQ	170 0000	08/03/2004	8789 22	8229 70	559 52	LT15
200 0000 GILEAD SCIENCES INCORPORATED - 375558103 - MINOR = 41						
SOLD		03/09/2010	9477 36			
ACQ	200.0000	04/14/2008	9477 36	10206 00	-728.64	LT15
100 0000 ANADARKO PETROLEUM CORP - 032511107 - MINOR = 41						
SOLD		05/18/2010	5874 95			
ACQ	100 0000	12/12/2003	5874 95	2409 50	3465 45	LT15
500 0000 RIDGEWORTH FD-US GOV SEC ULTRA #RGDW - 76628T439 - MINOR = 66						
SOLD		05/18/2010	5035 00			
ACQ	500.0000	08/11/2009	5035 00	5045 00	-10 00	ST
250 0000 SCHWAB CHARLES CORP NEW COM - 808513105 - MINOR = 41						
SOLD		05/18/2010	4315 12			
ACQ	250 0000	05/05/2009	4315 12	4699 55	-384 43	LT15
2000 0000 RIDGEWORTH FD-US GOV SEC ULTRA #RGDW - 76628T439 - MINOR = 66						
SOLD		06/09/2010	20140 00			
ACQ	2000 0000	08/11/2009	20140 00	20180 00	-40.00	ST
200 0000 ANADARKO PETROLEUM CORP - 032511107 - MINOR = 41						
SOLD		07/01/2010	7299 92			
ACQ	200 0000	12/12/2003	7299 92	4819 00	2480 92	LT15
0050 FRONTIER COMMUNICATIONS CORP COM - 35906A108 - MINOR = 41						
SOLD		07/15/2010	0 04			
ACQ	0050	06/02/2008	0 04	0 05	-0 01	LT15
30 0000 FRONTIER COMMUNICATIONS CORP COM - 35906A108 - MINOR = 41						
SOLD		07/19/2010	219 00			
ACQ	30 0000	06/02/2008	219 00	298 49	-79 49	LT15
396 8250 RIDGEWORTH FD-US GOV SEC ULTRA #RGDW - 76628T439 - MINOR = 66						
SOLD		11/16/2010	4000 00			
ACQ	396 8250	08/11/2009	4000 00	4003 96	-3 96	LT15
75 0000 EMERSON ELEC CO COM - 291011104 - MINOR = 41						
SOLD		12/01/2010	4187 17			
ACQ	75 0000	08/03/2004	4187 17	2355 38	1831 79	LT15
100 0000 ORACLE CORPORATION COM - 68389X105 - MINOR = 41						
SOLD		12/01/2010	2748 95			
ACQ	100 0000	06/02/2008	2748 95	2266 00	482 95	LT15
2058 5760 RIDGEWORTH FD-US GOV SEC ULTRA #RGDW - 76628T439 - MINOR = 66						
SOLD		12/01/2010	20750 45			
ACQ	2058 5760	08/11/2009	20750 45	20771 04	-20 59	LT15

TOTALS

92837 18

85283 67

515
415
67662

25175
25225
60059

SUMMARY OF CAPITAL GAINS/LOSSES

FEDERAL	SHORT TERM	LONG TERM 28%	LONG TERM 15%	ST WASH SALE	LT WASH SALE	1250 GAIN
SUBTOTAL FROM ABOVE	-50 00	0 00	7603 51	0 00	0 00	0 00*
COMMON TRUST FUND	0 00	0 00	0 00			0 00
CAPITAL GAIN DIVIDENDS	0 00	0 00	351 56			0.00
	-50 00	0 00	7955 07	0 00	0 00	0 00
STATE						
SUBTOTAL FROM ABOVE	-50 00	0 00	7603 51	0 00	0 00	0 00*
COMMON TRUST FUND	0 00	0 00	0 00			0 00
CAPITAL GAIN DIVIDENDS	0 00	0 00	351 56			0 00
	-50 00	0 00	7955 07	0 00	0 00	0 00

* - 1250 GAIN DETAILED ON TRANS PAGES, NOT ABOVE

CAPITAL LOSS CARRYOVER

FEDERAL	0 00	0 00
FLORIDA	N/A	N/A

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

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

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

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

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization THE INDIA BENTON LESSER FOUNDATION	Employer identification number 58-2436064
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 2138, MC 3071	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SARASOTA, FL 34230	

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

SUNTRUST BANK

- The books are in the care of ► **P.O. BOX 2018 - SARASOTA, FL 34230**

Telephone No. ► **941-951-3120**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► ☒ calendar year **2010** or
 ► ☐ tax year beginning _____, and ending _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	290.
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	\$	0.
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	\$	290.

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

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

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