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Form **990-PF**

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

OMB No 1545-0052

2010

Department of the Treasury
Internal Revenue Service

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

For calendar year **2010**, or tax year beginning , **2010**, and ending , **20**

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: **IRVING WINER FOUNDATION** A Employer identification number: **59-6210819**

Number and street (or P O box number if mail is not delivered to street address): **1525 W W.T. HARRIS BLVD. D1114-044** Room/suite: Room/suite B Telephone number (see page 10 of the instructions): **(561) 472-6647**

City or town, state, and ZIP code: **CHARLOTTE, NC 28288**

H Check type of organization: Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **218,903.** 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)
1 Contributions, gifts, grants, etc., received (attach schedule)					
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		13.	13.		STMT 1
4 Dividends and interest from securities		5,758.	5,758.		STMT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		4,060.			
b Gross sales price for all assets on line 6a 104,235.					
7 Capital gain net income (from Part IV, line 2)			4,060.		
8 Net short-term capital gain					
9 Income modifications					
10 a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)		85.			STMT 3
12 Total Add lines 1 through 11		9,916.	9,831.		
13 Compensation of officers, directors, trustees, etc					
14 Other employee salaries and wages			NONE	NONE	
15 Pension plans, employee benefits			NONE	NONE	
16a Legal fees (attach schedule)					
b Accounting fees (attach schedule)					
c Other professional fees (attach schedule)		2,095.	2,095.		
17 Interest					
18 Taxes (attach schedule) (see page 14 of the instructions)		615.	70.		
19 Depreciation (attach schedule) and depletion					
20 Occupancy					
21 Travel, conferences, and meetings			NONE	NONE	
22 Printing and publications			NONE	NONE	
23 Other expenses (attach schedule)					
24 Total operating and administrative expenses. Add lines 13 through 23		2,710.	2,165.	NONE	
25 Contributions, gifts, grants paid		10,290.			10,290.
26 Total expenses and disbursements Add lines 24 and 25		13,000.	2,165.	NONE	10,290.
27 Subtract line 26 from line 12.					
a Excess of revenue over expenses and disbursements		-3,084.			
b Net investment income (if negative, enter -0-)			7,666.		
c Adjusted net income (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see page 30 of the instructions.

JSA

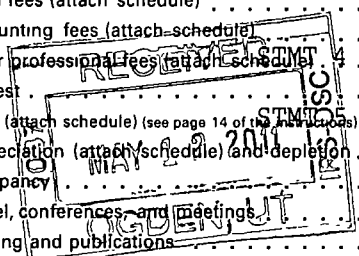
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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing	NONE			
	2	Savings and temporary cash investments	71,441.	3,257.	3,257.	
	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 ▶	NONE	NONE		
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U.S. and state government obligations (attach schedule)	NONE			
	b	Investments - corporate stock (attach schedule) STMT 6	NONE	190,098.	203,193.	
	c	Investments - corporate bonds (attach schedule)	NONE			
	11	Investments - land, buildings, and equipment basis Less: accumulated depreciation (attach schedule) ▶	NONE			
	12	Investments - mortgage loans	NONE			
	13	Investments - other (attach schedule) STMT 7	121,848.	10,879.	12,453.	
	14	Land, buildings, and equipment basis Less: accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶)	NONE				
16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	193,289.	204,234.	218,903.		
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 (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds	193,289.	204,234.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds	NONE				
30	Total net assets or fund balances (see page 17 of the instructions)	193,289.	204,234.			
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	193,289.	204,234.			

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)	193,289.
2	Enter amount from Part I, line 27a	-3,084.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	14,029.
4	Add lines 1, 2, and 3	204,234.
5	Decreases not included in line 2 (itemize) ▶	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	204,234.

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 PART IV DETAIL						
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	4,060.	
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.

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	10,575.	192,340.	0.05498076323
2008			
2007			
2006			
2005			
2 Total of line 1, column (d)			2 0.05498076323
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.05498076323
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 207,522.
5 Multiply line 4 by line 3			5 11,410.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 77.
7 Add lines 5 and 6			7 11,487.
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 10,290.

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 <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter: _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	153.
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	
3	Add lines 1 and 2	3	153.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	NONE
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	153.
6	Credits/Payments.		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	271.
b	Exempt foreign organizations-tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c	NONE
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	271.
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	118.
11	Enter the amount of line 10 to be: Credited to 2011 estimated tax ▶ 118. Refunded ▶	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) 11 X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 12 X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 X
Website address N/A
14 The books are in care of SEE STATEMENT 10 Telephone no
Located at ZIP + 4
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here 15
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 16 Yes No X
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country

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

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

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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X 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 X 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 X 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)? 1b
Organizations relying on a current notice regarding disaster assistance check here
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? 1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? Yes X 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 page 22 of the instructions) 2b X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Yes X 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 X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010? 4b X

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

- 5a** During the year did the foundation pay or incur any amount to:
- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No
 - (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No
 - (3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No
 - (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (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? Yes No **6b** X
- If "Yes" to 6b, file Form 8870
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No **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 11		-0-	-0-	-0-

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

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

Total number of other employees paid over \$50,000 NONE

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		NONE

Total number of others receiving over \$50,000 for professional services **NONE**

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 NONE	
2	
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 NONE	
2	
All other program-related investments See page 24 of the instructions	
3 NONE	
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	192,276.
b	Average of monthly cash balances	1b	18,406.
c	Fair market value of all other assets (see page 25 of the instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	210,682.
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	NONE
3	Subtract line 2 from line 1d	3	210,682.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	3,160.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	207,522.
6	Minimum investment return. Enter 5% of line 5	6	10,376.

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	10,376.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	153.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	153.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	10,223.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	10,223.
6	Deduction from distributable amount (see page 25 of the instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	10,223.

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	10,290.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	10,290.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	10,290.

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				10,223.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			NONE	
b Total for prior years: 20 <u>08</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2010				
a From 2005				NONE
b From 2006				NONE
c From 2007				510.
d From 2008				NONE
e From 2009				1,229.
f Total of lines 3a through e	1,739.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ <u>10,290.</u>				
a Applied to 2009, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		NONE		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	NONE			
d Applied to 2010 distributable amount				10,223.
e Remaining amount distributed out of corpus	67.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	1,806.			
b Prior years' undistributed income Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions		NONE		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions			NONE	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				NONE
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)	NONE			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	NONE			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	1,806.			
10 Analysis of line 9.				
a Excess from 2006				NONE
b Excess from 2007				510.
c Excess from 2008				NONE
d Excess from 2009				1,229.
e Excess from 2010				67.

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

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)

Table with 5 columns: (a) 2010, (b) 2009, (c) 2008, (d) 2007, (e) Total. Rows include 2a (Adjusted net income), 2b (85% of line 2a), 2c (Qualifying distributions from Part XII), 2d (Amounts included in line 2c not used directly for active conduct of exempt activities), 2e (Qualifying distributions made directly for active conduct of exempt activities), 3 (Alternative tests: Assets, Endowment, Support), and 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).)

N/A

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.

N/A

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

Check here [X] 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:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p>a <i>Paid during the year</i></p> <p>SEE STATEMENT 18</p>				
Total				10,290.
<p>b <i>Approved for future payment</i></p>				
Total				3b

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS					1,684.	
		TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS					572.	
5.00		5.37	FED HOME LN MTG CORP	6.950%	1/15/2	06/28/1993	01/15/2010	
		PROPERTY TYPE: SECURITIES						
		6.00				-1.00		
5.00		4.58	FED HOME LN MTG COR	6.519%	7/15/2	02/08/1993	01/15/2010	
		PROPERTY TYPE: SECURITIES						
		4.00				1.00		
5.00		5.21	FED HOME LN MTG CORP	7.000%	10/15/2	09/20/1993	01/15/2010	
		PROPERTY TYPE: SECURITIES						
		6.00				-1.00		
20,000.00		1824.818	PIMCO FDS PAC INVT MGMT SER TOT			09/09/2009	01/22/2010	
		PROPERTY TYPE: SECURITIES						
		19,690.00				310.00		
20,056.00		1867.414	VANGUARD GNMA FUND-ADM #0536			09/09/2009	01/22/2010	
		PROPERTY TYPE: SECURITIES						
		20,000.00				56.00		
1.00		.92	FED HOME LN MTG CORP	6.950%	1/15/21	06/28/1993	02/16/2010	
		PROPERTY TYPE: SECURITIES						
		1.00						
4.00		3.7	FED HOME LN MTG COR	6.519%	7/15/21	02/08/1993	02/16/2010	
		PROPERTY TYPE: SECURITIES						
		4.00						
3.00		3.49	FED HOME LN MTG CORP	7.000%	10/15/2	09/20/1993	02/16/2010	
		PROPERTY TYPE: SECURITIES						
		4.00				-1.00		
1.00		1.31	FED HOME LN MTG CORP	6.950%	1/15/2	06/28/1993	03/15/2010	
		PROPERTY TYPE: SECURITIES						
		1.00						
3.00		3.27	FED HOME LN MTG COR	6.519%	7/15/2	02/08/1993	03/15/2010	
		PROPERTY TYPE: SECURITIES						
		3.00						

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
6.00		6.35	FED HOME LN MTG CORP	7.000%	10/15/2		09/20/1993	03/15/2010
			PROPERTY TYPE: SECURITIES					
		7.00					-1.00	
61,763.00		5589.454	PIMCO FDS PAC INVT MGMT SER TOT				09/09/2009	04/12/2010
			PROPERTY TYPE: SECURITIES					
		60,310.00					1,453.00	
1.00		1.34	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	04/15/2010
			PROPERTY TYPE: SECURITIES					
		1.00						
3.00		3.05	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	04/15/2010
			PROPERTY TYPE: SECURITIES					
		3.00						
5.00		5.11	FED HOME LN MTG CORP	7.000%	10/15/2		09/20/1993	04/15/2010
			PROPERTY TYPE: SECURITIES					
		6.00					-1.00	
1.00		1.37	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	05/17/2010
			PROPERTY TYPE: SECURITIES					
		1.00						
4.00		3.92	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	05/17/2010
			PROPERTY TYPE: SECURITIES					
		4.00						
12.00		12.23	FED HOME LN MTG CORP	7.000%	10/15/		09/20/1993	05/17/2010
			PROPERTY TYPE: SECURITIES					
		14.00					-2.00	
1.00		1.18	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	06/15/2010
			PROPERTY TYPE: SECURITIES					
		1.00						
4.00		3.86	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	06/15/2010
			PROPERTY TYPE: SECURITIES					
		4.00						
11.00		11.24	FED HOME LN MTG CORP	7.000%	10/15/		09/20/1993	06/15/2010
			PROPERTY TYPE: SECURITIES					
		13.00					-2.00	

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
1.00		.91	FED HOME LN MTG CORP	6.950%	1/15/21		06/28/1993	07/15/2010
		1.00	PROPERTY TYPE: SECURITIES					
3.00		3.28	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	07/15/2010
		3.00	PROPERTY TYPE: SECURITIES					
12.00		12.04	FED HOME LN MTG CORP	7.000%	10/15/		09/20/1993	07/15/2010
		13.00	PROPERTY TYPE: SECURITIES				-1.00	
3.00		2.85	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	08/15/2010
		3.00	PROPERTY TYPE: SECURITIES					
3.00		3.49	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	08/15/2010
		3.00	PROPERTY TYPE: SECURITIES					
5.00		5.14	FED HOME LN MTG CORP	7.000%	10/15/2		09/20/1993	08/15/2010
		6.00	PROPERTY TYPE: SECURITIES				-1.00	
1.00		.88	FED HOME LN MTG CORP	6.950%	1/15/21		06/28/1993	09/15/2010
		1.00	PROPERTY TYPE: SECURITIES					
8.00		7.73	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	09/15/2010
		8.00	PROPERTY TYPE: SECURITIES					
10.00		9.81	FED HOME LN MTG CORP	7.000%	10/15/2		09/20/1993	09/15/2010
		11.00	PROPERTY TYPE: SECURITIES				-1.00	
2.00		2.07	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	10/15/2010
		2.00	PROPERTY TYPE: SECURITIES					
3.00		3.21	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	10/15/2010
		3.00	PROPERTY TYPE: SECURITIES					

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold	
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)		
3.00		3.2	FED HOME LN MTG CORP	7.000%	10/15/22		09/20/1993	10/15/2010	
			PROPERTY TYPE: SECURITIES						
		4.00					-1.00		
1.00		1.02	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	11/15/2010	
			PROPERTY TYPE: SECURITIES						
		1.00							
3.00		3.	FED HOME LN MTG COR	6.519%	7/15/21		02/08/1993	11/15/2010	
			PROPERTY TYPE: SECURITIES						
		3.00							
13.00		13.11	FED HOME LN MTG CORP	7.000%	10/15/		09/20/1993	11/15/2010	
			PROPERTY TYPE: SECURITIES						
		15.00					-2.00		
1.00		1.41	FED HOME LN MTG CORP	6.950%	1/15/2		06/28/1993	12/15/2010	
			PROPERTY TYPE: SECURITIES						
		1.00							
4.00		3.71	FED HOME LN MTG COR	6.519%	7/15/2		02/08/1993	12/15/2010	
			PROPERTY TYPE: SECURITIES						
		4.00							
9.00		8.91	FED HOME LN MTG CORP	7.000%	10/15/2		09/20/1993	12/15/2010	
			PROPERTY TYPE: SECURITIES						
		10.00					-1.00		
TOTAL GAIN (LOSS)							-----	4,060.	=====

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
WACHOVIA PT M/M DEPOSIT ACCT	1.	1.
WACHOVIA PT MONEY MARKET	9.	9.
WELLS FARGO - SECURED MARKET DEPOSIT ACC	3.	3.
TOTAL	13.	13.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
ARTIO INTERNATIONAL EQUITY-I #1523	158.	158.
ARTIO GLOBAL HIGH INCOME-I #1525	793.	793.
DODGE & COX INT'L STOCK FD # 1048	90.	90.
DODGE & COX STK FD	253.	253.
FED HOME LN MTG CORP 6.950% 1/15/21	9.	9.
FED HOME LN MTG COR 6.519% 7/15/21	25.	25.
FED HOME LN MTG CORP 7.000% 10/15/22	25.	25.
FED HOME LN MTG CORP 6.500% 5/15/23	136.	136.
FID ADV EMER MKTS INC- CL I #607	382.	382.
HARBOR FD CAP APPRECIATION	58.	58.
HARBOR FD INTL GROWTH FD	116.	116.
ISHARES S & P 500/BARRA VALUE	99.	99.
ISHARES MSCI EAFE INDEX FD	168.	168.
ISHARES SMALLCAP 600/ BARRA FD	66.	66.
LAZARD EMERGING MKTS PTFL #638	166.	166.
PIMCO FDS PAC INVT MGMT SER LOW DURATION	168.	168.
PIMCO FDS PAC INVT MGMT SER MODE DUR INS	904.	904.
PIMCO FDS PAC INVT MGMT SER TOTAL RETURN	543.	543.
PIMCO FOREIGN BOND (UNHEDGED) #1853	643.	643.
PIMCO COMMODITY REAL RET STRAT-I#45	791.	791.
SPDR S&P MIDCAP 400 ETF TRUST	90.	90.
VANGUARD GNMA FUND-ADM #0536	37.	37.
VANGUARD SMALL CAP GROWTH INDEX FD CL A	27.	27.
OTHER SOURCE INTEREST	10.	10.
OTHER INTEREST	1.	1.
TOTAL	5,758.	5,758.

FORM 990PF, PART I - OTHER INCOME
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----
UST REFUND	85.
TOTALS	----- 85. =====

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
INVESTMENT MGMT FEES-SUBJECT T	2,095.	2,095.
TOTALS	2,095.	2,095.

FORM 990PF, PART I - TAXES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FEDERAL TAX PAYMENT - PRIOR YE	274.	
FEDERAL ESTIMATES - PRINCIPAL	271.	
FOREIGN TAXES ON QUALIFIED FOR	52.	52.
FOREIGN TAXES ON NONQUALIFIED	18.	18.
TOTALS	615.	70.
	=====	=====

IRVING WINER FOUNDATION

59-6210819

FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
04315J506 ARTIO INTER. EQUITY	7,000.	7,565.
04315J860 ARTIO GLOBAL HIGH	10,000.	9,940.
256206103 DODGE & COX INTER	5,000.	5,726.
256219106 DODGE & COX	20,000.	22,179.
315920702 FIDELITY ADVISORS EM	8,000.	8,301.
38142Y401 GOLDMAN SACHS GROWTH	8,000.	9,332.
411511504 HARBOR CAPITAL APP	24,000.	27,364.
411511801 HARBOR INTER. GROWTH	5,000.	5,807.
464287408 CEF ISHARES S&P 500	5,137.	4,767.
464287465 ISHARES MSCI EAFE	7,970.	6,404.
464287879 ISHARES S&P SMALL CA	4,710.	5,751.
52106N889 LAZARD EMERGING MKT	8,000.	9,594.
693390304 PIMCO LOW DURATION	11,000.	10,943.
693390593 PIMCO MODERATE DUREI	42,000.	41,531.
722005220 PIMCO FOREIGN BD	10,000.	10,436.
78467Y107 SPDR S&P MIDCAP	8,281.	9,881.
922908827 VANGUARD SMALL CAP	6,000.	7,672.
TOTALS	190,098.	203,193.

IRVING WINER FOUNDATION

59-6210819

FORM 990PF, PART II - OTHER INVESTMENTS

=====

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
722005667 PIMCO COMMODITY REAL	C	8,000.	9,298.
312903JC2 FED HOME LN MTG	C	120.	130.
312903SA6 FED HOME LN MTG	C	350.	398.
312912MV7 FED HOME LN MTG CORP	C	344.	346.
3133T2YE4 FED HOME LN MTG	C	2,065.	2,281.

TOTALS		10,879.	12,453.
		=====	=====

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

=====

DESCRIPTION -----	AMOUNT -----
----------------------	-----------------

ADJUST FOR CHANGE OF RECORD KEEPING FROM BOOK TO COST VALUE	14,029.
--	---------

TOTAL	14,029.
	=====

STATE(S) WHERE THE FOUNDATION IS REGISTERED

=====

FL

FORM 990PF, PART VII-A, LINE 14 - BOOKS ARE IN THE CARE OF
=====

NAME: Wells Fargo Bank, N.A.

ADDRESS: 3601 PGA BLVD.- 1ST FLOOR
PALM BEACH GARDENS, FL 33410-2291

TELEPHONE NUMBER: (561)472-6647

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

OFFICER NAME:

Donald Winer

ADDRESS:

3 Middle Road
Stuart, FL 34996

TITLE:

Co-Trustee

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 5

OFFICER NAME:

Margaret Winer Sherin

ADDRESS:

122 Beacon St.
Boston, MA 02116

TITLE:

CO-TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 5

OFFICER NAME:

Peter M. Sherin

ADDRESS:

122 Beacon St.
Boston, MA 02116

TITLE:

Co-Trustee

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 5

=====

RECIPIENT NAME:

Pan Mass Challenge

ADDRESS:

44 BINNEY ST - MAYER2

Boston, MA 02115

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 500.

RECIPIENT NAME:

Center for Eye Research &

Education

ADDRESS:

50 STANFORD ST. 6FLOOR

Boston, MA 02114

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 2,200.

RECIPIENT NAME:

New England Shelter for

Homeless Veterans

ADDRESS:

17 COURT STREET, 9TH FLOOR

Boston, MA 02108

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 1,000.

=====

RECIPIENT NAME:

New England Eye Institute

ADDRESS:

930 COMMONWEALTH AVE. STE #2

Brookline, MA 02215

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 1,200.

RECIPIENT NAME:

Friends of Animals

ADDRESS:

PO BOX 30042

Hartford, CT 06161

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 250.

RECIPIENT NAME:

The Peregrine Fund

ADDRESS:

5668 WEST FLYING HAWK LANE

Boise, ID 83709

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 240.

=====

RECIPIENT NAME:

Best Friends Animal
Society

ADDRESS:

5001 ANGEL CANYON RD.
Kanab, UT 84741-5000

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 300.

RECIPIENT NAME:

Juvenile Diabetes Research
Foundation International

ADDRESS:

PO BOX 97151
Washington, DC 20077

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 250.

RECIPIENT NAME:

Humane Society of the United
States

ADDRESS:

PO BOX 52317
Phoenix, AZ 85072

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 150.

=====

RECIPIENT NAME:

Humane Society of the
Treasure Coast

ADDRESS:

4100 SW LEIGHTON FARM AVE
Palm City, FL 34990

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 350.

RECIPIENT NAME:

Planned Parenthood of
South Florida

ADDRESS:

2300 NORTH FLORIDA MANGO ROAD
West Palm Beach, FL 33409

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 250.

RECIPIENT NAME:

Animal Birth Control of
Martin County Inc

ADDRESS:

PO BOX 1468
Palm City, FL 34991

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 300.

=====

RECIPIENT NAME:

Safespace

ADDRESS:

632 SE MONTEREY RD.

Stuart, FL 34994

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 500.

RECIPIENT NAME:

Dade Heritage Trust

ADDRESS:

190 SE 12TH TERRACE

Miami, FL 33131

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 500.

RECIPIENT NAME:

Bascom Palmer Eye Institute of
the Palm Beaches

ADDRESS:

7101 FAIRWAY DR.

Palm Beach Gardens, FL 33418

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 1,000.

•

=====

RECIPIENT NAME:

Majic Children's Fund

ADDRESS:

20450 NW 2ND AVE.

Miami, FL 33169

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 500.

RECIPIENT NAME:

Animal Rights Foundation of

Florida

ADDRESS:

1431 N. FEDERAL HIGHWAY

Ft. Lauderdale, FL 33301

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 150.

RECIPIENT NAME:

Save the Chimps

ADDRESS:

PO BOX 12220

Ft. Pierce, FL 34979

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 450.

IRVING WINER FOUNDATION

59-6210819

FORM 990PF, PART XV, LINE 3 - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

Hobe Sound Animal Protect

ADDRESS:

PO BOX 820

Hobe Sound, FL 33475

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT

FOUNDATION STATUS OF RECIPIENT:

EXEMPT

AMOUNT OF GRANT PAID 200.

TOTAL GRANTS PAID:

10,290.

=====

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

OMB No 1545-0092

2010

Name of estate or trust

IRVING WINER FOUNDATION

Employer identification number

59-6210819

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SHORT-TERM CAPITAL GAIN DIVIDENDS		STMT 1			1,684.

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	1,819.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	3,503.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a LONG-TERM CAPITAL GAIN DIVIDENDS		STMT 1			572.

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-15.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	557.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)			3,503.
14	Net long-term gain or (loss):			
a	Total for year	14a		557.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14	15		4,060.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary

Part IV Capital Loss Limitation

16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16	()
-----------	--	-----------	-----

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:
 • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
 • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	
20	Add lines 18 and 19	20	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	
24	Enter the smaller of the amount on line 17 or \$2,300	24	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box <input type="checkbox"/> No. Enter the amount from line 23	25	
26	Subtract line 25 from line 24	26	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31 <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	
29	Subtract line 28 from line 27	29	
30	Multiply line 29 by 15% (.15)	30	
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32	Add lines 30 and 31	32	
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

Employer identification number

IRVING WINER FOUNDATION

59-6210819

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 5.37 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	01/15/2010	5.00	6.00	-1.00
4.58 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	01/15/2010	5.00	4.00	1.00
5.21 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	01/15/2010	5.00	6.00	-1.00
.92 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	02/16/2010	1.00	1.00	
3.7 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	02/16/2010	4.00	4.00	
3.49 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	02/16/2010	3.00	4.00	-1.00
1.31 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	03/15/2010	1.00	1.00	
3.27 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	03/15/2010	3.00	3.00	
6.35 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	03/15/2010	6.00	7.00	-1.00
1.34 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	04/15/2010	1.00	1.00	
3.05 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	04/15/2010	3.00	3.00	
5.11 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	04/15/2010	5.00	6.00	-1.00
1.37 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	05/17/2010	1.00	1.00	
3.92 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	05/17/2010	4.00	4.00	
12.23 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	05/17/2010	12.00	14.00	-2.00
1.18 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	06/15/2010	1.00	1.00	
3.86 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	06/15/2010	4.00	4.00	
11.24 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	06/15/2010	11.00	13.00	-2.00
.91 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	07/15/2010	1.00	1.00	
3.28 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	07/15/2010	3.00	3.00	
12.04 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	07/15/2010	12.00	13.00	-1.00
2.85 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	08/15/2010	3.00	3.00	
3.49 FED HOME LN MTG COR 6.519% 7/15/21	02/08/1993	08/15/2010	3.00	3.00	
5.14 FED HOME LN MTG CORP 7.000% 10/15/22	09/20/1993	08/15/2010	5.00	6.00	-1.00
.88 FED HOME LN MTG CORP 6.950% 1/15/21	06/28/1993	09/15/2010	1.00	1.00	

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

FEDERAL CAPITAL GAIN DIVIDENDS

SHORT-TERM CAPITAL GAIN DIVIDENDS

ARTIO GLOBAL HIGH INCOME-I #1525	1.00
ARTIO GLOBAL HIGH INCOME-I #1525	161.00
FID ADV EMER MKTS INC- CL I #607	1.00
FID ADV EMER MKTS INC- CL I #607	37.00
PIMCO FDS PAC INVT MGMT SER LOW DURATION FD I	167.00
PIMCO FDS PAC INVT MGMT SER MODE DUR INS	1,317.00

TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS 1,684.00

LONG-TERM CAPITAL GAIN DIVIDENDS

15% RATE CAPITAL GAIN DIVIDENDS

ARTIO GLOBAL HIGH INCOME-I #1525	109.00
GOLDMAN SACHS GROWTH OPPORTUNITIES INSTITUTI	83.00
PIMCO FDS PAC INVT MGMT SER LOW DURATION FD I	33.00
PIMCO FDS PAC INVT MGMT SER MODE DUR INS	345.00

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS 572.00

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS 572.00

Account Statement For:
WINER FOUNDATION

Period Covered: December 1, 2010 - December 31, 2010

Account Number

**WELLS
FARGO**

ASSET DETAIL

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
MONEY MARKET							
SECURED MARKET DEPOSIT ACCOUNT <i>Asset held in Invested Income Portfolio</i>	920.830		\$920.83	\$920.83	\$0.00	\$0.55	0.06%
SECURED MARKET DEPOSIT ACCOUNT	2,335.970		2,335.97	2,335.97	0.00	1.40	0.06
Total Money Market			\$3,256.80	\$3,256.80	\$0.00	\$1.95	0.06%
Total CASH & EQUIVALENTS			\$3,256.80	\$3,256.80	\$0.00	\$1.95	0.06%

ASSET DESCRIPTION	PAR VALUE	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	YIELD TO MATURITY
MORTGAGE BACKED SECURITIES							
FED HOME LN MTG CORP SER 114 CL 114-H *30 DAY DELAY* DTD 12/15/89 6 950 01/15/2021 CUSIP: 312903JC2 MOODY'S RATING: N/R STANDARD & POOR'S RATING N/R	116.490	\$111.657	\$130.07	\$119.90	\$10.17	\$8.10	5.43%
FED HOME LN MTG CORP SER 131 CL F *30 DAY DELAY* DTD 02/15/90 6.520 07/15/2021 CUSIP: 312903SA6 MOODY'S RATING N/R STANDARD & POOR'S RATING: N/R	359.570	110.751	398.23	349.70	48.53	23.44	5.18

Account Statement For:
WINER FOUNDATION

Period Covered: December 1, 2010 - December 31, 2010

Account Number



ASSET DETAIL (continued)

ASSET DESCRIPTION	PAR VALUE	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	YIELD TO MATURITY
MORTGAGE BACKED SECURITIES (continued)							
FED HOME LN MTG CORP SER 1392 CL D *14 DAY DELAY* DTD 10/01/92 7 000 10/15/2022 CUSIP 312912MV7 MOODY'S RATING: N/R STANDARD & POOR'S RATING: N/R	307.010	112.543	345.52	343.65	1.87	21.49	5.54
FED HOME LN MTG CORP SER 1643 CL E *14 DAY DELAY* DTD 12/01/93 6.500 05/15/2023 CUSIP: 313312YE4 MOODY'S RATING: N/R STANDARD & POOR'S RATING: N/A	2,089.720	109.145	2,280.82	2,064.91	215.91	135.83	5.47
Total Mortgage Backed Securities			\$3,154.64	\$2,878.16	\$276.48	\$188.86	

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
DOMESTIC MUTUAL FUNDS							
ARTIO GLOBAL HIGH INCOME-I #1525 CUSIP: 04315J860	975.483	\$10.190	\$9,940.17	\$10,000.00	-\$59.83	\$794.04	7.99%
PIMCO LOW DURATION FUND CLASS I #36 CUSIP: 693390304	1,053.182	10.390	10,942.56	11,000.00	-57.44	222.22	2.03
PIMCO MODERATE DURATION FUND INSTITUTIONAL CLASS #120 CUSIP: 693390593	3,910.615	10.620	41,530.73	42,000.00	-469.27	1,204.47	2.90
Total Domestic Mutual Funds			\$62,413.46	\$63,000.00	-\$586.54	\$2,220.73	3.56%

Account Statement For:
WINER FOUNDATION

Period Covered: December 1, 2010 - December 31, 2010

**WELLS
FARGO**

Account Number

ASSET DETAIL *(continued)*

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
INTERNATIONAL MUTUAL FUNDS							
FIDELITY ADVISORS EMERGING MARKETS INCOME FUND CLASS I CUSIP: 315920702	632.714	\$13.120	\$8,301.21	\$8,000.00	\$301.21	\$509.33	6.14%
PIMCO FOREIGN BOND (UNHEDED) FUND #1853 CUSIP: 722005220	989.214	10.550	10,436.21	10,000.00	436.21	255.22	2.45
Total International Mutual Funds			\$18,737.42	\$18,000.00	\$737.42	\$764.55	4.08%
Total FIXED INCOME			\$84,305.52	\$83,878.16	\$427.36	\$3,174.14	0.00%

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
DOMESTIC MUTUAL FUNDS							
ARTIO INTERNATIONAL EQUITY CLASS I #1523 SYMBOL: JIEIX CUSIP: 04315J506	250.986	\$30.140	\$7,564.72	\$7,000.00	\$564.72	\$147.58	1.95%
CEF ISHARES S&P 500 VALUE INDEX FUND SYMBOL: IVE CUSIP: 464287408	80.000	59.590	4,767.20	5,136.80	- 369.60	99.28	2.08
DODGE & COX STOCK FUND #145 SYMBOL: DODGX CUSIP: 256219106	205.815	107.760	22,178.62	20,000.00	2,178.62	253.15	1.14
GOLDMAN SACHS GROWTH OPPORTUNITY FUND INSTITUTIONAL SHARES #1132 SYMBOL: GGOIX CUSIP: 38142Y401	383.224	24.350	9,331.50	8,000.00	1,331.50	0.00	0.00
HARBOR CAPITAL APPRECIATION FUND CLASS INST #2012 SYMBOL: HACAX CUSIP: 411511504	745.212	36.720	27,364.18	24,000.00	3,364.18	57.38	0.21



Account Number

ASSET DETAIL (continued)

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
DOMESTIC MUTUAL FUNDS (continued)							
HARBOR INTERNATIONAL GROWTH FUND #2017 SYMBOL: HAIGX CUSIP: 411511801	469.476	12.370	5,807.42	5,000.00	807.42	105.16	1.81
ISHARES S&P SMALL CAP 600 VALUE SYMBOL: IJS CUSIP: 464287879	80.000	71.890	5,751.20	4,710.00	1,041.20	65.76	1.14
SPDR S&P MIDCAP 400 ETF TRUST SYMBOL: MDY CUSIP: 78467Y107	60.000	164.680	9,880.80	8,281.20	1,599.60	90.18	0.91
VANGUARD SMALL CAP GROWTH INDEX FUND SYMBOL: VISGX CUSIP: 922908827	350.014	21.920	7,672.31	6,000.00	1,672.31	26.60	0.35
Total Domestic Mutual Funds			\$100,317.95	\$88,128.00	\$12,189.95	\$845.09	0.84%
INTERNATIONAL MUTUAL FUNDS							
DODGE & COX INTERNATIONAL STOCK FUND SYMBOL: DODFX CUSIP: 256206103	160.355	\$35.710	\$5,726.28	\$5,000.00	\$726.28	\$79.38	1.39%
ISHARES MSCI EAFE SYMBOL: EFA CUSIP: 464287465	110.000	58.220	6,404.20	7,970.30	-1,566.10	153.67	2.40
LAZARD EMERGING MARKETS PORTFOLIO #638 SYMBOL: LZEMX CUSIP: 52106N889	440.481	21.780	9,593.68	8,000.00	1,593.68	111.44	1.16
Total International Mutual Funds			\$21,724.16	\$20,970.30	\$753.86	\$344.49	1.59%
Total EQUITIES			\$122,042.11	\$109,098.30	\$12,943.81	\$1,189.58	0.97%

Account Statement For:
WINER FOUNDATION

Period Covered: December 1, 2010 - December 31, 2010

Account Number



ASSET DETAIL (continued)

ASSET DESCRIPTION	QUANTITY	PRICE	MARKET VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	CURRENT YIELD
REAL ASSET FUNDS							
PIMCO COMMODITY REAL RETURN STRATEGY FUND-CLASS I #45 SYMBOL: PCRIX CUSIP: 722005667	1,000.860	\$9.290	\$9,297.99	\$8,000.00	\$1,297.99	\$832.72	8.96%
Total Real Asset Funds			\$9,297.99	\$8,000.00	\$1,297.99	\$832.72	8.96%
Total REAL ASSETS							

ACCOUNT VALUE AS OF 12/31/10	COST BASIS	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME
\$218,902.42	\$204,233.26	\$14,669.16	\$5,198.39

TOTAL ASSETS