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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 5/01, 2010, and ending 4/30, 2011

G Check all that apply: ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name changeDONALD J. FOSS MEMORIAL EMPLOYEES TRUST
604 MADISON AVENUE
WOOSTER, OH 44691A Employer identification number
34-6517801B Telephone number (see the instructions)
(330) 264-4440C 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 ☐H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) ☐ Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

▶ \$ 7,349,845.

(Part I, column (d) must be on cash basis)

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 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 (att sch)

2 Ck ☒ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

b Gross sales price for all assets on line 6a 200,000.

7 Capital gain net income (from Part IV, line 2)

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit/(loss) (att sch)

11 Other income (attach schedule)

12 Total. Add lines 1 through 11

13 Compensation of officers, directors, trustees, etc

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch)

c Other prof fees (attach sch)

17 Interest

18 Taxes (attach schedule)(see instr)

19 Depreciation (attach sch) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

SEE STATEMENT 2

24 Total operating and administrative expenses. Add lines 13 through 23

25 Contributions, gifts, grants paid PART XV

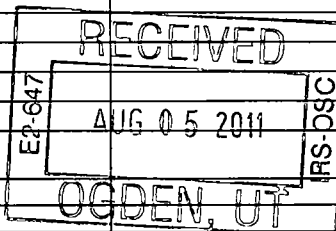
26 Total expenses and disbursements. Add lines 24 and 25

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

c Adjusted net income (if negative, enter -0-)



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing				
	2	Savings and temporary cash investments		183,670.	301,579.	301,579.
	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 the instructions)				
	7	Other notes and loans receivable (attach sch)				
		Less: allowance for doubtful accounts				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments – US and state government obligations (attach schedule) STATEMENT 3		1,723,075.	1,722,363.	1,858,650.
	b	Investments – corporate stock (attach schedule) STATEMENT 4		623,755.	623,755.	5,189,616.
	c	Investments – corporate bonds (attach schedule)				
	11	Investments – land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)					
12	Investments – mortgage loans					
13	Investments – other (attach schedule)					
14	Land, buildings, and equipment: basis					
	Less: accumulated depreciation (attach schedule)					
15	Other assets (describe)					
16	Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)		2,530,500.	2,647,697.	7,349,845.	
LIABILITIES	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	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 and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>					
	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		2,530,500.	2,647,697.	
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see the instructions)		2,530,500.	2,647,697.	
	31	Total liabilities and net assets/fund balances (see the instructions)		2,530,500.	2,647,697.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,530,500.
2	Enter amount from Part I, line 27a	2	117,197.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	2,647,697.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	2,647,697.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a N/A				
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			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss).

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)

If gain, also enter in Part I, line 8, column (c) (see 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 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 (column (b) divided by column (c))
2009	438,731.	7,482,747.	0.058632
2008	481,221.	8,328,883.	0.057777
2007	527,527.	9,093,917.	0.058009
2006	521,414.	8,799,968.	0.059252
2005	457,451.	8,379,777.	0.054590

2 Total of line 1, column (d)

2

0.288260

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

0.057652

4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5

4

7,337,279.

5 Multiply line 4 by line 3

5

423,009.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6

3,201.

7 Add lines 5 and 6

7

426,210.

8 Enter qualifying distributions from Part XII, line 4

8

200,585.

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

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

1 a 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 instr.)			
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	6,402.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	6,402.
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	6,402.
6 Credits/Payments:			
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	11,035.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	11,035.	
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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,633.	
11 Enter the amount of line 10 to be. Credited to 2011 estimated tax <input type="checkbox"/> 4,633. Refunded <input type="checkbox"/>	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		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? <i>If 'Yes,' attach a detailed description of the activities</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		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? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) OH		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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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>N/A</u>	13	X	
14	The books are in care of <u>WOODROW J. ZOOK</u> Telephone no. <u>(330) 264-4440</u> Located at <u>604 MADISON AVENUE WOOSTER OH</u> ZIP + 4 <u>44691</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>			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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	N/A
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(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 <u>20__ , 20__ , 20__ , 20__ .</u>		
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 the instructions.)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20__ , 20__ , 20__ , 20__ .</u>		
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.)	3b	N/A
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)? (see 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 instructions)?

5b N/A

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

N/A

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

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 (see 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
WOODROW J. ZOOK 604 MADISON AVENUE WOOSTER, OH 44691	TRUSTEE 0	0.	0.	0.
ALLAN K. RODD 604 MADISON AVENUE WOOSTER, OH 44691	TRUSTEE 0	0.	0.	0.
THOMAS W. ZOOK 604 MADISON AVENUE WOOSTER, OH 44691	TRUSTEE 0	0.	0.	0.

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

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

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

0

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 instructions). If none, enter **NONE**.

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 PROVIDING FOR THE FAMILIES OF EMPLOYEES OF THE WOOSTER BRUSH CO. (EXCLUDING OFFICERS AND DIRECTORS) IN TIMES OF SICKNESS, DEATH, ETC.	200,585.
2 GIFTS, CONTRIBUTIONS, AND GRANTS TO CHARITABLE ORGANIZATIONS AND EDUCATIONAL INSTITUTIONS.	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	7,206,390.
b Average of monthly cash balances	1b	242,624.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	7,449,014.
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	7,449,014.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	111,735.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,337,279.
6 Minimum investment return. Enter 5% of line 5	6	366,864.

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	366,864.
2a Tax on investment income for 2010 from Part VI, line 5	2a	6,402.	
b Income tax for 2010 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	6,402.
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	360,462.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	360,462.
6 Deduction from distributable amount (see instructions)		6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	360,462.

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	200,585.
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	
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	200,585.
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 instructions)	5	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	200,585.

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				360,462.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years 20__, 20__, 20__		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006		36,236.		
c From 2007		85,821.		
d From 2008		72,575.		
e From 2009		71,072.		
f Total of lines 3a through e	265,704.			
4 Qualifying distributions for 2010 from Part XII, line 4. ► \$ 200,585.				
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				200,585.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	159,877.			159,877.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	105,827.			
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 instructions			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	105,827.			
10 Analysis of line 9.				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008		34,755.		
d Excess from 2009		71,072.		
e Excess from 2010				

BAA

Form 990-PF (2010)

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 Paid during the year SEE ATTACHED SCHEDULE			TO PROVIDE AID TO THE EMPLOYEES OF THE WOOSTER BRUSH CO. (EXCLUDING OFFICERS AND DIRECTORS) OR MEMBERS OF THEIR IMMEDIATE FAMILIES IN TIME OF SICKNESS, DEATH OR UNFORTUNATE CIRCUMSTANCES, AND TO PROVIDE FUNDS TO FURTHER THE INTERESTS OF CHARITABLE ORGANIZATIONS.	200,585.
Total			3a	200,585.
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	462.	
4	Dividends and interest from securities			14	319,625.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					-2,105.
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue:					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				320,087.	-2,105.
13	Total. Add line 12, columns (b), (d), and (e)				13	317,982.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

DONALD J. FOSS MEMORIAL EMPLOYEES TRUST

34-6517801

STATEMENT 1
FORM 990-PF, PART I, LINE 6A
NET GAIN (LOSS) FROM NONINVENTORY SALES PER BOOKS
ASSETS NOT INCLUDED IN PART IV

DESCRIPTION:	100000 U.S. TREASURY NOTE 5.00%		
DATE ACQUIRED:	11/20/2001		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	2/15/2011		
TO WHOM SOLD:			
GROSS SALES PRICE:	100,000.		
COST OR OTHER BASIS:	103,559.		
BASIS METHOD:	COST		
		GAIN (LOSS)	-3,559.
DESCRIPTION:	100000 U.S. TREASURY NOTE 5.00%		
DATE ACQUIRED:	5/14/2001		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	2/15/2011		
TO WHOM SOLD:			
GROSS SALES PRICE:	100,000.		
COST OR OTHER BASIS:	98,546.		
BASIS METHOD:	COST		
		GAIN (LOSS)	1,454.
		TOTAL \$	<u><u>-2,105.</u></u>

STATEMENT 2
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE FILING FEE	\$ 200.			
TOTAL	<u>\$ 200.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

STATEMENT 3
FORM 990-PF, PART II, LINE 10A
INVESTMENTS - U.S. AND STATE GOVERNMENT OBLIGATIONS

U.S. GOVERNMENT OBLIGATIONS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
U.S. AND GOV'T OBLIGATIONS	COST	\$ 1,722,363.	\$ 1,858,650.
		<u>\$ 1,722,363.</u>	<u>\$ 1,858,650.</u>
TOTAL		<u>\$ 1,722,363.</u>	<u>\$ 1,858,650.</u>

DONALD J. FOSS MEMORIAL EMPLOYEES TRUST

34-6517801

STATEMENT 4
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

<u>CORPORATE STOCKS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
WOOSTER BRUSH CORPORATE STOCK	COST	\$ 623,755.	\$ 5,189,616.
	TOTAL	<u>\$ 623,755.</u>	<u>\$ 5,189,616.</u>

STATEMENT 5
FORM 990-PF, PART XV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM: DONALD J. FOSS MEMORIAL EMPLOYEES' TRUST
NAME: WOODROW J. ZOOK, FINANCIAL TRUSTEE
CARE OF:
STREET ADDRESS: 604 MADISON AVENUE
CITY, STATE, ZIP CODE: WOOSTER, OH 44691
TELEPHONE:
FORM AND CONTENT: SEE ATTACHED "REQUEST FOR PAYMENT" FORM
SUBMISSION DEADLINES: NONE
RESTRICTIONS ON AWARDS: FOR EMPLOYEES OF THE WOOSTER BRUSH COMPANY IN WOOSTER,
OHIO (EXCLUDING OFFICERS AND DIRECTORS) OR MEMBERS OF
THEIR IMMEDIATE FAMILIES IN TIMES OF SICKNESS, DEATH OR
OTHER UNFORTUNATE CIRCUMSTANCES.

INSTRUCTIONS

THE DONALD J. FOSS MEMORIAL EMPLOYEES' TRUST

The purpose of The Donald J. Foss Memorial Employees' Trust is to provide financial aid to employees of The Wooster Brush Company and members of their immediate families in times of sickness, death, or other unfortunate circumstances occurring to them.

Unlike insurance, no specific amounts or percentages of health providers' bills are payable, and all amounts to be paid, and the persons who shall receive them, are determined solely by three Discretionary Trustees, in the exercise of their sound discretion, and their decisions are final and binding on all persons, as provided in the trust agreement. Whether any payment will be made, and the amount of the payment, if any, will depend on the facts of each individual case. All requests for payment will be reviewed by the Discretionary Trustees. If any payment is authorized by them, you will be notified by the Financial Trustee, Woodrow J. Zook.

In cases involving health care services, requests for payment will normally be filed after the services have been rendered, accompanied by the provider's bill. In special cases, for example orthodontia, the request may be filed before the services have been rendered, accompanied by the provider's statement of prospective charges, but payment, if any, will not be made until the services have been rendered.

Requests for themselves or family members may be made only by employees of The Wooster Brush Company with one year of service or more. In case of termination of employment, payments will be made only if the request has been approved prior to the effective date of termination.

Donald J. Foss was the general manager of The Wooster Brush Company from 1920 until 1938. The grandson of founder Adam Foss and the son of Walter D. Foss, Don Foss was a business leader for thirty-five years. He was a quiet, effective participant in Wooster civic activities.

The years during which Donald J. Foss provided leadership for The Wooster Brush Company were historically difficult ones, both on the national and international scene. Massive adjustments were occurring in the United States economy in the aftermath of World War I, leading to the onset of the Great Depression in 1929. Nevertheless, Don Foss provided both a sense of direction and a sense of encouragement. He was a man with a business vision, and a skilled diplomat in bringing together people with divergent views.

One of Don Foss's greatest accomplishments was to create a positive work environment at the company. He was a strong supporter of The Wooster Brush Company Profit Sharing Program, established in 1917. In addition, Don Foss helped establish the company's Employees' Relief Association in 1935. Through his will, Foss created the "Foss Fund," officially known as The Donald J. Foss Memorial Employees' Trust. As a result, the Donald J. Foss name is well-known

REQUEST FOR PAYMENT
THE DONALD J. FOSS MEMORIAL EMPLOYEES' TRUST
(Subject to U. S. Internal Revenue Regulations)

Employee Name: _____

Employee Address: _____

Purpose for which aid is requested: _____
(You may attach a statement from your doctor or dentist)

Approximate amount of total expenditure: _____
(A copy of the bill will be required before final payment is made)

Approximate date work will be completed: _____

This request is being made on behalf of: self, spouse, or dependent children under age 19? Name _____ Relationship _____

Annual income which you, your spouse or children receive other than from The Wooster Brush Company:

<u>Source</u>	<u>Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Number of dependents: _____ Are you related to any of the Trustees of The Donald J. Foss Trust? _____ or Officers and Directors of The Wooster Brush Company? _____

Give reasons why financial aid is needed:

(List any debts and/or monthly payments)	<u>Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Remarks: _____

Are you eligible for reimbursement for this expense, in whole or in part, from any other source, i.e., Medical Insurance Contract or Medical Reimbursement Plan? _____
If yes, how much? _____

Date: _____ Signature _____

DONALD J. FOSS MEMORIAL EMPLOYEES' TRUST BENEFITS
PAID FOR YEAR ENDING APRIL 30, 2011

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Dan Leighty	2610 Montclair, Wooster, OH 44691	\$ 220.00
Dan Leighty	2610 Montclair, Wooster, OH 44691	500.00
Jenifer Nebergall	32 N, Mechanic Street, Hayesville, OH 44838	385.00
Tana Hall	429 Woodland Avenue, Wooster, OH 44691	962.00
Tana Hall	429 Woodland Avenue, Wooster, OH 44691	938.00
James Harter	5026 Highview Drive, Fredericksburg, OH 44627	150.00
Linda Badertscher	5091 Co. Rd. 52, Nashville, OH 44661	800.00
Keith Cornelius	1600 Christmas Run Boulevard, Wooster, OH 44691	350.00
Robert Hart	3272 Crestview, Wooster, OH 44691	540.00
Vickie Ebert	8193 Zimmerman Road, Wooster, OH 44691	311.00
Vickie Ebert	8193 Zimmerman Road, Wooster, OH 44691	144.00
Archie Haynes	2655 Columbus Road, Wooster, OH 44691	1,200.00
Joan Dudte	3158 Blachleyville Road, Wooster, OH 44691	325.00
Joan Dudte	3158 Blachleyville Road, Wooster, OH 44691	75.00
James Byrne	4334 Huntington Woods, Wooster, OH 44691	2,480.00
Roger White	4011 Congress Road, Wooster, OH 44691	400.00
Linda Monahan	1367 Madison Avenue, Apt. C. Wooster, OH 44691	2,462.00
John Boyens	3472 West Britton Road, Burbank, OH 44214	3,800.00
Keith Cornelius	1600 Christmas Run Boulevard, Wooster, OH 44691	475.00
Peter Gasperak	591 Twp. Rd. 902, Polk, OH 44866	1,200.00
Robert Tasker	13227 Kauffman Avenue, Sterling, OH 44276	1,760.00
Michael Dowd	1982 Barnes Drive, Wooster, OH 44691	865.00
Vickie Ebert	8193 Zimmerman Road, Wooster, OH 44691	845.00
Angela Shutt	1250 Blachleyville Road, Wooster, OH 44691	1,183.00
Angela Shutt	1250 Blachleyville Road, Wooster, OH 44691	357.00
Wilma Troyer	175 Villard Street, Apple Creek, OH 44606	1,100.00
Regina Fleming	7385 Millbrook Road, Shreve, OH 44676	1,340.00
Paula Smith	6901 Rohrer Road, Wooster, OH 44691	11,850.00
Nancy Swiger	4202 Wilmar Drive, Akron, OH 44319	200.00
Lisa McMillen	1245 Center Drive, Wooster, OH 44691	600.00
Don Orr	9716 TR 560 Holmesville, OH 44633	1,109.00
Don Orr	9716 TR 560 Holmesville, OH 44633	341.00
John Boyens	3472 West Britton Road, Burbank, OH 44214	200.00
Rick Bukovitz	1979 Lakeview Drive, Orrville, OH 44667	1,100.00
Megan Wirth	748 Fairview Circle, Wooster, OH 44691	3,745.00
Roy Lilley	2943 Millersburg Road, Wooster, OH 44691	535.00
Sharon Potter	3432 Evergreen Drive, Wooster, OH 44691	670.00
Dave Hofacker	2156 West High Street, Orrville, OH 44667	2,350.00
September Drouhard	899 Woods Edge Court, Wooster, OH 44691	1,900.00
Patricia Gerber	2890 Meadowbrook Drive, Wooster, OH 44691	1,025.00
Paul Engman	2162 East Smithville Western, Wooster, OH 44691	220.00
John Skeens	2672 Greenbriar Lane, Wooster, OH 44691	3,700.00
Ronald Klett	361 West Center Street, Smithville, OH 44677	994.00
Ronald Klett	361 West Center Street, Smithville, OH 44677	831.00
Karen Ewing	6709 Twp Rd 522, Millersburg, OH 44654	300.00
Thomas Green	6689 Philip Lane, Wooster, OH 44691	900.00
William Jacobs	2720 Heyl Road, Wooster, OH 44691	390.00
Mike McIntire	5284 Snoddy Road, Shreve, OH 44676	6,960.00

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Linda Monahan	1367 Madison Avenue, Apt. C, Wooster, OH 44691	\$19,400.00
Teresita Grunder	6215 Cleveland Road, Wooster, OH 44691	275.00
Lisa McMillen	1245 Center Drive, Wooster, OH 44691	3,000.00
Carl Steiner	3080 Eby Road, Smithville, OH 44677	359.00
Carl Steiner	3080 Eby Road, Smithville, OH 44677	66.00
Jenifer Nebergall	32 North Mechanic Street, Hayesville, OH 44838	250.00
Audrey Moorhead	4531 Hunters Chase Lane, Wooster, OH 44691	900.00
Roger Becker	2239 Congress Road, Wooster, OH 44691	413.00
Roger Becker	2239 Congress Road, Wooster, OH 44691	147.00
Patrick Corbett	1929 Meadow Drive, Wooster, OH 44691	200.00
Kori Badger	945 Green Valley Lane, Wooster, OH 44691	300.00
Donna Ullom	1360 Frank Drive, Wooster, OH 44691	1,100.00
Mike O'Donnell	1660 Christmas Run, Wooster, OH 44691	2,500.00
Robert Easterday	Rt. 2, 2141 Twp. Rd. 237, Jeromesville, OH 44840	885.00
Joshua Hershberger	261 North Main Street, Shreve, OH 44676	600.00
Martha Rogers	2447 Wetherington Lane, 129 The Greens, Wooster, OH 44691	2,350.00
Trena Sheppard	14636 Maple Valley Drive, Burbank, OH 44214	375.00
LuAnn Funk	1590 Co. Rd. 175, Jeromesville, OH 44840	4,200.00
Lee Dillon	2500 South Jefferson Road, Wooster, OH 44691	635.00
Janet Brandt	1931 Saddle Brook Circle, Wooster, OH 44691	285.00
Chris Clow	115 South Monroe Street, Nashville, OH 44661	800.00
Kelly Baldner	255 TR 2150, Jeromesville, OH 44840	3,600.00
Kenneth Brown	5814 Co. Rd. 333, Millersburg, OH 44654	3,800.00
Peter Gasperek	591 Twp. Rd. 902, Polk, OH 44866	1,675.00
Andrea Fletcher	33 East Clark Road, Wooster, OH 44691	2,300.00
Linda Badertscher	5091 Co. Rd. 52, Nashville, OH 44661	275.00
Julie Gerardo	210 Pearl Street, Wooster, OH 44691	3,700.00
Jon Bollinger	812 East Wayne Avenue, Wooster, OH 44691	810.00
Jon Bollinger	812 East Wayne Avenue, Wooster, OH 44691	40.00
Pam Henry	751 Gasche Street, Wooster, OH 44691	235.00
Sheila Phillips	5852 Cleveland Road, Lot 9, Wooster, OH 44691	448.00
Jennifer Baker	5050 Gola Drive, Wooster, OH 44691	6,050.00
Cindy Becker	10490 Schwartzwalder Road, Shreve, OH 44676	2,125.00
Regina Weidner	312 West Paradise Street, Orrville, OH 44667	3,800.00
Betty Croskey	4386 East Messner, Wooster, OH 44691	370.00
Pat Badger	945 Green Valley Lane, Wooster, OH 44691	240.00
Steve Middlesworth	330 Winkler Drive, Wooster, OH 44691	945.00
Denise Retherford	2034 Twp. Rd. 405, Jeromesville, OH 44840	1,183.00
Denise Retherford	2034 Twp. Rd. 405, Jeromesville, OH 44840	357.00
Stan Ross	170 Spring Run Drive, Apple Creek, OH 44606	525.00
Linda Riggs	688 East Milltown Road, Wooster, OH 44691	1,204.00
Linda Riggs	688 East Milltown Road, Wooster, OH 44691	121.00
Sandy Duncan	14174 Twp. Rd. 467, Lakeville, OH 44638	3,250.00
Joshua Kapper	3993 S. Apple Creek Road, Apple Creek, OH 44606	1,242.00
Joshua Kapper	3993 S. Apple Creek Road, Apple Creek, OH 44606	583.00
Jeremy Miller	10899 Sharon Drive, Apple Creek, OH 44606	2,275.00
Kim Mumaw	3707 Columbus Road, Wooster, OH 44691	955.00
Shirley Mowrer	152 Twp. Rd. 2150, Jeromesville, OH 44840	1,700.00
Robert Strouse	848 Valleywood Court, Wooster, OH 44691	1,600.00
Jennifer Edwards	10870 Co. Rd. 1, Shreve, OH 44676	1,700.00
Roger King	132 Garden Street, Creston, OH 44217	3,150.00

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Jenifer Nebergall	32 Mechanic Street, Hayesville, OH 44838	\$ 600.00
Robin Fries	3142 Valley Road, Wooster, OH 44691	457.00
Robin Fries	3142 Valley Road, Wooster, OH 44691	208.00
Bruce Bochnak	1325 Gallo, Wooster, OH 44691	475.00
Linda Riggs	688 East Milltown, Wooster, OH 44691	930.00
Scott Kantenwein	3089 South Elyria Road, Wooster, OH 44691	479.00
Scott Kantenwein	3089 South Elyria Road, Wooster, OH 44691	271.00
Pat Gerber	2890 Meadowbrook Drive, Wooster, OH 44691	955.00
Pat Gerber	2890 Meadowbrook Drive, Wooster, OH 44691	65.00
Richard Becker	2142 Oak Hill, Wooster, OH 44691	1,309.00
Richard Becker	2142 Oak Hill, Wooster, OH 44691	391.00
Barbi Peterson	38 LeRue Street, Apple Creek, OH 44606	500.00
Dan Leighty	2610 Montclair, Wooster, OH 44691	450.00
Gabriel Landon	3215 Valley Road, Wooster, OH 44691	2,300.00
Phillip Farmer	412 Woodland Avenue, Wooster, OH 44691	500.00
Tami McKelvey	2581 Batdorf Road, Wooster, OH 44691	5,950.00
Vickie Dutter	7513 Hutton Road, Smithville, OH 44677	311.00
Vickie Dutter	7513 Hutton Road, Smithville, OH 44677	264.00
Peter Gasperak	591 Twp. Rd. 902, Polk, OH 44866	475.00
Linda Badertscher	5091 Co. Rd. 52, Nashville, OH 44661	915.00
Patricia Morris	5349 Secrest Road, Wooster, OH 44691	850.00
Tom Purdy	2020 Hiram Court, Orrville, OH 44667	1,625.00
Lisa Swift	7447 Haas Road, Wooster, OH 44691	3,125.00
Joshua Hershberger	261 North Main Street, Shreve, OH 44676	2,000.00
Timothy Franck	1560 Barnes Drive, Wooster, OH 44691	2,000.00
Angela Shutt	1250 Blachleyville Road, Wooster, OH 44691	300.00
Maurine Cutting	150 Carson Drive, Apple Creek, OH 44606	1,280.00
Wilma Troyer	175 Villard Street, Apple Creek, OH 44606	3,440.00
Timothy Swift	7447 Haas Road, Wooster, OH 44691	291.00
Timothy Swift	7447 Haas Road, Wooster, OH 44691	99.00
Traci Rush	2383 CR 775, Loudonville, OH 44842	1,435.00
Jana Dixon	3409 Pecan Lane, Wooster, OH 44691	345.00
Richard Becker	2142 Oak Hill Road, Wooster, OH 44691	3,575.00
Karen Shaffer	9059 Leaman Road, Fredericksburg, OH 44627	717.00
Karen Shaffer	9059 Leaman Road, Fredericksburg, OH 44627	398.00
Josephine Lambert	3321 Shreve Eastern Road, Shreve, OH 44676	400.00
Bruce Bochnak	1325 Gallo, Wooster, OH 44691	795.00
Richard Bukovitz	1979 Lakeview Drive, Orrville, OH 44667	190.00
Letecia Stoner	566 Hartzler Street, Wooster, OH 44691	1,000.00
Zebulon Hall	429 Woodland Avenue, Wooster, OH 44691	1,880.00
Carolyn Price	2899 Twp. Rd. 29, Killbuck, OH 44637	475.00
Gabriel Landon	3215 Valley Road, Wooster OH 44691	2,175.00

TOTAL EMPLOYEES

\$200,585.00