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

2011

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 2011, or tax year beginning

, 2011, and ending

THE KOTZAS FAMILY CHARITABLE FOUNDATION  
2 POINT O'WOODS DRIVE  
TOMS RIVER, NJ 08753-6853

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

**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 **J** Accounting method  Cash  Accrual  
 (from Part II, column (c), line 16)  Other (specify) \_\_\_\_\_  
 ► \$ 169,259. (Part I, column (d) must be on cash basis)

**A** Employer identification number  
 01-6172356

**B** Telephone number (see the instructions)  
 732-244-4900

**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 ►

<b>Part I</b> 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 instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc, received (att sch)	8,526.			
	2 Ck ► <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	14.	14.	14.	
	4 Dividends and interest from securities	3,854.	3,854.	3,854.	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	-296.			
	b Gross sales price for all assets on line 6a	15,959.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
ADMINISTRATIVE EXPENSES	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	12,098.	3,868.	3,868.	
	13 Compensation of officers, directors, trustees, etc	0.			
	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 instrs)				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
OPERATING EXPENSES	21 Travel, conferences, and meetings	102.	102.	102.	
	22 Printing and publications	102.	102.	102.	
	23 Other expenses (attach schedule)	102.	102.	102.	
	SEE STATEMENT 1	102.	102.	102.	
	24 Total operating and administrative expenses. Add lines 13 through 23	102.			
	25 Contributions, gifts, grants paid STMT 2	17,320.			17,320.
	26 Total expenses and disbursements. Add lines 24 and 25	17,422.	0.	0.	17,320.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-5,324.			
	b Net investment income (if negative, enter -0-)		3,868.		
	c Adjusted net income (if negative, enter -0-)			3,868.	

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<b>Part II</b> 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
<b>ASSETS</b>	1	1		
	2	2,001.	9,078.	9,078.
	3			
	Less allowance for doubtful accounts ►			
	4			
	Less allowance for doubtful accounts ►			
	5			
	6			
	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see 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			
<b>10a</b> Investments — U S and state government obligations (attach schedule)				
<b>b</b> Investments — corporate stock (attach schedule)	289,885.	277,484.	160,181.	
<b>c</b> Investments — corporate bonds (attach schedule)				
<b>11</b> Investments — land, buildings, and equipment basis ►				
Less: accumulated depreciation (attach schedule) ►				
<b>12</b> Investments — mortgage loans				
<b>13</b> Investments — other (attach schedule)				
<b>14</b> Land, buildings, and equipment basis ►				
Less: accumulated depreciation (attach schedule) ►				
<b>15</b> Other assets (describe ►)				
<b>16</b> <b>Total assets</b> (to be completed by all filers — see the instructions Also, see page 1, item I)	291,886.	286,562.	169,259.	
<b>LIABILITIES</b>	<b>17</b> Accounts payable and accrued expenses			
	<b>18</b> Grants payable			
	<b>19</b> Deferred revenue			
	<b>20</b> Loans from officers, directors, trustees, & other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule)			
	<b>22</b> Other liabilities (describe ►)	0.	0.	
<b>23</b> <b>Total liabilities</b> (add lines 17 through 22)	0.	0.		
<b>NET ASSETS</b>	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> ► <input checked="" type="checkbox"/>			
	<b>24</b> Unrestricted	291,886.	286,562.	
	<b>25</b> Temporarily restricted			
	<b>26</b> Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> ► <input type="checkbox"/>			
	<b>27</b> Capital stock, trust principal, or current funds			
	<b>28</b> Paid-in or capital surplus, or land, building, and equipment fund			
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds			
	<b>30</b> <b>Total net assets or fund balances</b> (see instructions)	291,886.	286,562.	
	<b>31</b> <b>Total liabilities and net assets/fund balances</b> (see instructions)	291,886.	286,562.	

**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	291,886.
2	Enter amount from Part I, line 27a	2	-5,324.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	286,562.
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	286,562.

**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 500 BANK OF NY			P	12/14/05	2/14/11
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 15,959.		16,255.	-296.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(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	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))		
a			-296.		
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	-296.	
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 instructions) If (loss), enter -0- in Part I, line 8 ]		3	0.	

**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 ) N/A

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))
2010			
2009			
2008			
2007			
2006			

2 Total of line 1, column (d)

2

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

4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5

4

5 Multiply line 4 by line 3

5

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

6

7 Add lines 5 and 6

7

8 Enter qualifying distributions from Part XII, line 4

8

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1.	1	77.
Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instrs)		
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		
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-) 0.	2	0.
3 Add lines 1 and 2 77.	3	77.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 0.	4	0.
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- 77.	5	77.
6 Credits/Payments		
a 2011 estimated tax pmts and 2010 overpayment credited to 2011 6a	6a	
b Exempt foreign organizations – tax withheld at source 6b	6b	
c Tax paid with application for extension of time to file (Form 8868) 6c	6c	
d Backup withholding erroneously withheld 6d	6d	
7 Total credits and payments. Add lines 6a through 6d 0.	7	0.
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached 8	8	
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 9 77.	9	77.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 10	10	
11 Enter the amount of line 10 to be Credited to 2012 estimated tax ► Refunded 11		

**Part VII-A Statements Regarding Activities**

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? 1a X

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

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

c Did the foundation file Form 1120-POL for this year? 1c X

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ► \$ 0. (2) On foundation managers ► \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 2 X

If 'Yes,' attach a detailed description of the activities

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes 3 X

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year? 4a X

b If 'Yes,' has it filed a tax return on Form 990-T for this year? 4b N/A

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? 5 X

If 'Yes,' attach the statement required by General Instruction T.

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? 6 X

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV 7 X

8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ►

NJ

b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation 8b 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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If 'Yes,' complete Part XIV 9 X

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses 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 instructions)	11	X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X
Website address ► <u>N/A</u>			
14	The books are in care of ► <u>MARY KOTZAS</u> Telephone no ► <u>732-244-4900</u> Located at ► <u>2 POINT O'WOODS DRIVE TOMS RIVER NJ</u> ZIP + 4 ► <u>08753-6853</u>		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the year	N/A	► <u>15</u> N/A
16	At any time during calendar year 2011, 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 X No
See the instructions for exceptions and filing requirements for Form TD F 90-221. 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):	Yes	No
(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			
1b	If any answer is 'Yes' to 1a(1)-(6), did <b>any</b> 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 instructions)?	N/A	
1c	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	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))		
2a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If 'Yes,' list the years ► <u>20__ , 20__ , 20__ , 20__</u>			
2b	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer 'No' and attach statement – see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	N/A	
3a	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here ► <u>20__ , 20__ , 20__ , 20__</u>		
3b	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	N/A	
4a	If 'Yes,' did it have excess business holdings in 2011 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 2011) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	N/A	
4b	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	X	
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 2011? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**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)?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?

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

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

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

5b N/A

► 

6b X

7b N/A

► **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
BYRON KOTZAS 2 POINT O' WOODS DRIVE TOMS RIVER, NJ 08753	TRUSTEE 1.00	0.	0.	0.
MARY KOTZAS 2 POINT O' WOODS DRIVE TOMS RIVER, NJ 08753	TRUSTEE 10.00	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		

## 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

organizations and other beneficiaries served, conferences convened, research papers produced, etc.	
<b>1</b>	<b>THE TRUST HAS NO CURRENT OR PLANNED FUNDRAISING PROGRAMS</b>
2	-----
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**

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		
3	All other program-related investments See instructions	

All other program-related investments See instructions

3

**Total.** Add lines 1 through 3

**BAA**

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Form 990-PF (2011)

**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
- b Average of monthly cash balances
- c Fair market value of all other assets (see instructions)
- d Total** (add lines 1a, b, and c)
- e Reduction claimed for blockage or other factors reported on lines 1a and 1c  
(attach detailed explanation)
- 2 Acquisition indebtedness applicable to line 1 assets
- 3 Subtract line 2 from line 1d
- 4 Cash deemed held for charitable activities Enter 1-1/2% of line 3  
(for greater amount, see instructions)
- 5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4
- 6 **Minimum investment return.** Enter 5% of line 5.

1a	203,041.
1b	2,592.
1c	
<b>1d</b>	<b>205,633.</b>
1e	0.
<b>2</b>	<b>0.</b>
<b>3</b>	<b>205,633.</b>
<b>4</b>	<b>3,084.</b>
<b>5</b>	<b>202,549.</b>
<b>6</b>	<b>10,127.</b>

**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
- 2a** Tax on investment income for 2011 from Part VI, line 5
- b Income tax for 2011 (This does not include the tax from Part VI)
- c Add lines 2a and 2b
- 3 Distributable amount before adjustments Subtract line 2c from line 1
- 4 Recoveries of amounts treated as qualifying distributions
- 5 Add lines 3 and 4
- 6 Deduction from distributable amount (see instructions)
- 7 **Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1

1	10,127.
2a	77.
2b	
<b>2c</b>	<b>77.</b>
<b>3</b>	<b>10,050.</b>
<b>4</b>	
<b>5</b>	<b>10,050.</b>
<b>6</b>	
<b>7</b>	<b>10,050.</b>

**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
  - b Program-related investments – total from Part IX-B
- 2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes
- 3 Amounts set aside for specific charitable projects that satisfy the
  - a Suitability test (prior IRS approval required)
  - b Cash distribution test (attach the required schedule)
- 4 Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4
- 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)
- 6 **Adjusted qualifying distributions.** Subtract line 5 from line 4

1a	17,320.
1b	
2	
3a	
3b	
<b>4</b>	<b>17,320.</b>
5	
<b>6</b>	<b>17,320.</b>

**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 instructions)**

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				10,050.
2 Undistributed income, if any, as of the end of 2011:			0.	
a Enter amount for 2010 only		0.		
b Total for prior years. 20____, 20____				
3 Excess distributions carryover, if any, to 2011:				
a From 2006	10,998.			
b From 2007	14,359.			
c From 2008	19,851.			
d From 2009	5,296.			
e From 2010	3,267.			
f Total of lines 3a through e.	53,771.			
4 Qualifying distributions for 2011 from Part XII, line 4. ► \$ 17,320.			0.	
a Applied to 2010, 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 2011 distributable amount				10,050.
e Remaining amount distributed out of corpus	7,270.			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	61,041.			
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				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 2006 not applied on line 5 or line 7 (see instructions)	10,998.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	50,043.			
10 Analysis of line 9				
a Excess from 2007	14,359.			
b Excess from 2008	19,851.			
c Excess from 2009	5,296.			
d Excess from 2010	3,267.			
e Excess from 2011	7,270.			

**Part XIV: Private Operating Foundations (see instructions and Part VII-A, question 9)**

N/A

**Part XV** **Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see 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) )  
**SEE STATEMENT 3**

SEE STATEMENT 3

**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

**NONE**

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

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

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

SEE STATEMENT 4

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

SEE STATEMENT FOR LINE 2A

• Any submission deadlines:

SEE STATEMENT FOR LINE 2A

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

SEE STATEMENT FOR LINE 2A

**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
<i>a Paid during the year</i>				
<b>SEE ATTACHED LIST OF CONTRIBUTIONS PAID DURING THE YEAR</b>				<b>\$17,320</b>
<b>Total</b>				<b>► 3a 17,320</b>
<i>b Approved for future payment</i>				
<b>Total</b>				<b>► 3b</b>

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See 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					14.
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					3,854.
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					-296.
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)					3,572.
13 Total. Add line 12, columns (b), (d), and (e)				13	3,572.
(See worksheet in line 13 instructions to verify calculations )					

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a Transfers from the reporting foundation to a noncharitable exempt organization of**

- (1) Cash
- (2) Other assets
- 3 Other transactions

### (1) Sales of assets

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

	Yes	No
1a (1)		X
1a (2)		X
1b (1)		X
1b (2)		X
1b (3)		X
1b (4)		X
1b (5)		X
1b (6)		X
1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

<b>(a) Line no</b>	<b>(b) Amount involved</b>	<b>(c) Name of noncharitable exempt organization</b>	<b>(d) Description of transfers, transactions, and sharing arrangements</b>
N/A			

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes  No

**b** If 'Yes.' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign  
Here

nd complete Declaration of preparer (other than taxpayer)  
*Mary Kogas*  
ure of officer or trustee

8

**TRUSTEE**

May the IRS discuss this return with the preparer shown below (see instructions)?

Signature of officer or trustee		Date	Title		<input checked="" type="checkbox"/> Yes	No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KENNETH KOERNER		<i>[Signature]</i>	2/09/12	P00018367	
	Firm's name	► KOERNER & KOERNER, P.A.			Firm's EIN ► 22-1975109	
Firm's address	► P. O. BOX 2103			Phone no (732) 244-2323		
	TOMS RIVER, NJ 08754-2103					

**BAA**

**Form 990-PF (2011)**

2011

## FEDERAL STATEMENTS

PAGE 1

CLIENT 41110

THE KOTZAS FAMILY CHARITABLE FOUNDATION

01-6172356

2/09/12

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**STATEMENT 1**  
**FORM 990-PF, PART I, LINE 23**  
**OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK SERVICE CHARGES	\$ 72.			
NJ REGISTRATION FEES	30.			
<b>TOTAL</b>	<b>\$ 102.</b>	<b>\$ 0.</b>	<b>\$ 0.</b>	<b>\$ 0.</b>

**STATEMENT 2**  
**FORM 990-PF, PART I, LINE 25**  
**CONTRIBUTIONS, GIFTS, AND GRANTS**

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:	CONTRIBUTION
DONEE'S NAME:	SEE ATTACHED SCHEDULE
DONEE'S ADDRESS:	
RELATIONSHIP OF DONEE:	N/A
ORGANIZATIONAL STATUS OF DONEE:	
AMOUNT GIVEN:	\$ 17,320.
<b>TOTAL \$ 17,320.</b>	

**STATEMENT 3**  
**FORM 990-PF, PART XV, LINE 1A**  
**FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS**

BYRON KOTZAS  
 MARY KOTZAS

**STATEMENT 4**  
**FORM 990-PF, PART XV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

NAME OF GRANT PROGRAM:	
NAME:	BYRON & MARY KOTZAS
CARE OF:	
STREET ADDRESS:	2 POINT O' WOODS DRIVE
CITY, STATE, ZIP CODE:	TOMS RIVER, NJ 08753
TELEPHONE:	
FORM AND CONTENT:	SEE STATEMENT FOR LINE 2A
SUBMISSION DEADLINES:	SEE STATEMENT FOR LINE 2A
RESTRICTIONS ON AWARDS:	SEE STATEMENT FOR LINE 2A

11:52 AM  
02/09/12  
Cash Basis

**Kotzas Family Charitable Foundation  
Transaction Detail By Account**  
January through December 2011

Type	Date	Num	Name	Memo	Debit
Charitable Distribution	1/4/2011	858	Charity Resale Shop		100.00
Check	1/4/2011	859	Habitat for Humanity	Memorials assistance for low income families	100.00
Check	1/4/2011	860	St. Barbara	Assistance for Various Religious Programs	200.00
Check	1/4/2011	861	St. Barbara	Assistance for Various Religious Programs	1,000.00
Check	1/4/2011	862	VFW	VFW	50.00
Check	1/4/2011	863	Rotary Club of Toms River	Assistance for programs	100.00
Check	2/1/2011	864	Operation Smile	support for cleft lip/palate surgery	100.00
Check	2/1/2011	865	Doctors Without Borders	Medical Assistance for Underdeveloped Countries	150.00
Check	2/1/2011	866	Amen Cares	Support for Emergency Disaster Relief	100.00
Check	2/1/2011	867	Heifer International	Assistance to women to overcome poverty and become leaders in their community	100.00
Check	2/1/2011	868	The Carter Center	International relief fund	100.00
Check	2/1/2011	869	American Diabetes Association	Medical Research	100.00
Check	2/3/2011	870	Charity Resale Shop	Memorials	100.00
Check	2/7/2011	871	ThirteenWNENET New York	Support for Public Television	100.00
Check	3/9/2011	872	Monmouth Medical Center Foundation	Assistance for the Medical Center	100.00
Check	3/10/2011	873	Big Brothers Big Sisters	Assistance for Disadvantaged Families	150.00
Check	3/11/2011	874	Charity Resale Shop	Memorials	100.00
Check	3/11/2011	875	Ocean Housing Alliance	Assistance to special needs housing	150.00
Check	3/11/2011	876	St. Barbara Ladies Philoptochos	donation	100.00
Check	3/16/2011	877	Lomell Memorial	Funds for the Rangers	200.00
Check	3/18/2011	878	Nancy Steigerwald Memorial Fund	Support Program that Provides Education Assistance	100.00
Check	3/18/2011	880	American Conference on Diversity	Support Program that Provides Education Assistance	100.00
Check	3/21/2011	881	Grandmother's Cupboard	support of grandparent-headed households	100.00
Check	3/26/2011	882	Meals on Wheels	Meal Assistance	100.00
Check	3/26/2011	883	Jersey Shore Animal Center	Memorials	10.00
Check	4/1/2011	887	Charity Resale Shop	support for educating comm against drunk driving	100.00
Check	4/3/2011	885	Food Bank of Monmouth/Ocean	support for educating comm against drunk driving	100.00
Check	4/3/2011	886	MADD	Assistance for Family Planning for Women	100.00
Check	4/5/2011	888	Family Planning	VFW	100.00
Check	4/5/2011	889	Monmouth Medical Center Foundation	Assistance for the medical center	50.00
Check	4/9/2011	890	The Families of Fallen & Wounded	supports families of the fallen	100.00
Check	4/12/2011	891	TR First Aid Squad	assistance for the first aid squad	100.00
Check	4/12/2011	892	21 Plus Foundation	assistance for mentally challenged program	50.00
Check	4/22/2011	893	Community Medical Center Foundation	medical research assistance	200.00
Check	4/24/2011	894	Community Medical Center Foundation	medical research assistance	225.00
Check	5/1/2011	895	Charity Resale Shop	Memorials	100.00
Check	5/2/2011	897	Family Planning Center of OC	Assistance for Family Planning for Women	135.00
Check	5/4/2011	898	St. Barbara Church	donation	20.00
Check	5/7/2011	899	Charity Resale Shop	Memorials	100.00
Check	5/10/2011	900	Family Planning Center of OC	Assistance for Family Planning for Women	20.00
Check	5/22/2011	901	TR Volunteer Fire Co. #1 & #2	support the local firefighters	100.00
Check	5/22/2011	903	NJ Environmental Foundation	Assistance for Research	10.00
Check	6/12/2011	902	Amen Cares	Support for Emergency Disaster Relief	100.00
Check	6/12/2011	904	USO World Headquarters	morale, welfare & recreation services to military personnel	100.00
Check	6/12/2011	905	Doctors Without Borders	Medical Assistance for Underdeveloped Countries	100.00
Check	6/12/2011	906	Heifer International	Assistance to overcome poverty	100.00
Check	6/12/2011	907	Associated Humane Societies	animal welfare/protection organization	100.00

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02/09/12  
Cash Basis

**Kotzas Family Charitable Foundation  
Transaction Detail By Account  
January through December 2011**

Type	Date	Num	Name	Memo	Debit
Check	6/15/2011	908	O C C Foundation	Support Program that Provides Education Assistance	100.00
Check	6/15/2011	909	TR Library	assistance for the library	100.00
Check	6/15/2011	910	VFW	VFW	50.00
Check	6/12/2011	911	YNN of central jersey foundation	supports autism	50.00
Check	6/12/2011	911	Charity Resale Shop	Memorials	100.00
Check	6/12/2011	912	200 Club of Ocean County	support to families of fallen civil servants	100.00
Check	6/25/2011	913	The Carter Center	international relief fund	100.00
Check	6/26/2011	914	Smile Train	provides cleft palate surgery	125.00
Check	6/26/2011	915	Fresh Air Fund	financial support to inner-city youth to attend summer camp	100.00
Check	6/26/2011	916	American Red Cross	support of emergency relief for disaster victims	100.00
Check	7/7/2011	917	Charity Resale Shop	Memorials	100.00
Check	7/22/2011	918	Soroptimist International	Support of Professional Women's Service Organization	100.00
Check	7/25/2011	919	American Diabetes Association	Medical Research	100.00
Check	7/31/2011	920	Ocean County College Foundation	College Foundation	2,000.00
Check	8/4/2011	921	Muscular Dystrophy	Assistance for Medical Research	100.00
Check	8/8/2011	922	YMCA	community social development association	100.00
Check	8/11/2011	923	Doctors Without Borders	Medical Assistance for Underdeveloped Countries	125.00
Check	8/14/2011	924	Rider College	support program that provides education assistance	100.00
Check	8/19/2011	925	St Barbara Church	Festival	300.00
Check	8/20/2011	927	Charity Resale Shop	Memorials	1,000.00
Check	8/23/2011	928	NJ Environmental Foundation	Assistance for Research	100.00
Check	8/24/2011	929	Soroptimist International	Support of Professional Women's Service Organization	50.00
Check	9/6/2011	930	United Way	Support for United Way Cause	1,000.00
Check	9/12/2011	931	St Joseph's Church	Assistance	650.00
Check	9/26/2011	932	Charity Resale Shop	Memorials	100.00
Check	10/1/2011	933	Salvation Army	Assistance	100.00
Check	10/1/2011	935	Doctors Without Borders	Medical Assistance for Underdeveloped Countries	100.00
Check	10/17/2011	934	Community Medical Center Foundation	medical research assistance	100.00
Check	10/18/2011	936	Associated Humane Societies	animal welfare/protection organization	100.00
Check	10/19/2011	937	Charity Resale Shop	Memorials	100.00
Check	10/25/2011	938	American Cancer	Assistance for Medical Research	100.00
Check	11/7/2011	939	Charity Resale Shop	Memorials	100.00
Check	11/13/2011	940	St Barbara Church	donation	2,000.00
Check	11/13/2011	941	Interfaith Hosp Network	Support for families in crisis	100.00
Check	11/2/2011	942	O.C.C Foundation	Support Program that Provides Education Assistance	1,000.00
Check	12/1/2011	943	Charity Resale Shop	Memorials	150.00
Check	12/7/2011	944	21 Plus Foundation	assistance for mentally challenged program	100.00
Check	12/7/2011	945	The Hope Center	supports vulnerable individuals	100.00
Check	12/11/2011	946	OC Hunger Relief	Hunger Relief	100.00
Check	12/12/2011	947	Ameri Cares	Support for Emergency Disaster Relief	100.00
Check	12/12/2011	948	The Carter Center	international relief fund	100.00
Check	12/12/2011	949	Heifer International	Assistance for families to overcome poverty	100.00
Check	12/20/2011	950	Thirteen/WNET New York	Support for Public Television	100.00
Check	12/25/2011	951	Northern Ocean Habitat for Humanity	Assistance for low income families	100.00
Total Charitable Distribution					17,320.00
<b>TOTAL</b>					<b>17,320.00</b>