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

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

2011

For calendar year 2011 or tax year beginning

, and ending

Name of foundation

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

A Employer identification number

31-1546068

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

1 BANK PLAZA

Room/suite

B Telephone number

304-234-9400

City or town, state, and ZIP code

WHEELING, WV 26003

Check all that apply

☐

Initial return

☐

Initial return of a former public charity

☐

Final return

☐

Amended return

☐

Address change

☐

Name change

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, col (c), line 16)

☐ Other (specify)

\$ 2,349,930. (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))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

Revenue

Operating and Administrative Expenses

1 Contributions, gifts, grants, etc., received

2 Check ☒ if the foundation is not required to attach Sch. B

3 Interest on savings and temporary cash investments

143.

143.

STATEMENT 1

4 Dividends and interest from securities

58,292.

58,292.

STATEMENT 2

5a Gross rents

b Net rental income or (loss)

11,192.

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

b Gross sales price for all assets on line 6a 156,997.

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

11,192.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

12 Total Add lines 1 through 11

69,627.

69,627.

0.

13 Compensation of officers, directors, trustees, etc

12,267.

6,133.

0.

6,134.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

c Other professional fees

17 Interest

18 Taxes

STMT 3

5,000.

0.

0.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 4

4,118.

4,118.

0.

0.

24 Total operating and administrative expenses Add lines 13 through 23

21,385.

10,251.

0.

6,134.

25 Contributions, gifts, grants paid

111,500.

111,500.

26 Total expenses and disbursements Add lines 24 and 25

132,885.

10,251.

0.

117,634.

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

<63,258.>

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

59,376.

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

0.

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

31-1546068

Page 2

Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing		19.	19.
	2 Savings and temporary cash investments	150,620.	42,247.	42,247.
	3 Accounts receivable ▶ 2,422.		2,422.	
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 5	856,251.	902,224.	1,752,622.
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶ STATEMENT 6)	531,598.	531,598.	555,042.	
16 Total assets (to be completed by all filers)	1,538,469.	1,478,510.	2,349,930.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒			
	and complete lines 27 through 31			
	27 Capital stock, trust principal, or current funds	1,538,469.	1,541,768.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	0.	<63,258.>		
30 Total net assets or fund balances	1,538,469.	1,478,510.		
31 Total liabilities and net assets/fund balances	1,538,469.	1,478,510.		

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	1,538,469.
2 Enter amount from Part I, line 27a	2	<63,258.>
3 Other increases not included in line 2 (itemize) ▶ 2010 FORM 990-PF TAX REFUND	3	3,299.
4 Add lines 1, 2, and 3	4	1,478,510.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,478,510.

Form 990-PF (2011)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
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 156,997.		145,805.	11,192.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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	
a			
b			
c			
d			
e			11,192.

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	11,192.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2010	120,646.	2,312,273.	.052176
2009	102,075.	2,110,890.	.048356
2008	26,652.	2,277,059.	.011705
2007	55,250.	2,543,584.	.021721
2006	52,509.	2,036,399.	.025785

2 Total of line 1, column (d)	2	.159743
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	.031949
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	2,407,423.
5 Multiply line 4 by line 3	5	76,915.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	594.
7 Add lines 5 and 6	7	77,509.
8 Enter qualifying distributions from Part XII, line 4	8	117,634.

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.

STAMP CHARITABLE FUND

C/O STEVEN KELLAS

Form 990-PF (2011)

31-1546068

Page 4

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		1	594.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		3	594.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.
3 Add lines 1 and 2		5	594.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			
5 Tax based on investment income Subtract line 4 from line 3 If zero or less, enter -0-			
6 Credits/Payments			
a 2011 estimated tax payments and 2010 overpayment credited to 2011	6a 4,500.	7	4,500.
b Exempt foreign organizations - tax withheld at source	6b	8	
c Tax paid with application for extension of time to file (Form 8868)	6c	9	
d Backup withholding erroneously withheld	6d	10	3,906.
7 Total credits and payments Add lines 6a through 6d		11	2,406.
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached			
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be Credited to 2012 estimated tax 1,500. Refunded			

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c 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 \$ 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? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) WV		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Form 990-PF (2011)

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

Form 990-PF (2011)

31-1546068

Page 5

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? Website address ► N/A	13	X	
14	The books are in care of ► <u>WESBANCO BANK</u> Telephone no ► <u>304-234-9400</u> Located at ► <u>1 BANK PLAZA, WHEELING, WV</u> ZIP+4 ► <u>26003</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception: Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?		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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b 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.)	N/A	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 2011?		4b X

Form 990-PF (2011)

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

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

N/A

☐ Yes ☐ No

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

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

6b

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

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?

N/A

7b

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
WESBANCO BANK	CO-TRUSTEE			
1 BANK PLAZA				
WHEELING, WV 26003	1.00	11,767.	0.	0.
GEORGE S WEAVER	CO-TRUSTEE			
WHEELING, WV 26003	1.00	500.	0.	0.

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

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

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

0

Form 990-PF (2011)

: (continued)

(c) Compensation	
------------------	--

0

Expenses

6,134.

Amount

0.

7

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

Form 990-PF (2011)

31-1546068 Page 8

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	2,294,476.
b	Average of monthly cash balances	1b	149,608.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,444,084.
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	2,444,084.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	36,661.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,407,423.
6	Minimum investment return. Enter 5% of line 5	6	120,371.

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	120,371.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	594.
b	Income tax for 2011 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	594.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	119,777.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	119,777.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	119,777.

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	117,634.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	117,634.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	594.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	117,040.

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

Form 990-PF (2011)

STAMP CHARITABLE FUND

C/O STEVEN KELLAS

Form 990-PF (2011)

31-1546068

Page 9

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				119,777.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2011				
a From 2006				
b From 2007				
c From 2008				
d From 2009	1,565.			
e From 2010	6,486.			
f Total of lines 3a through e	8,051.			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 117,634.				
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				117,634.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	2,143.			2,143.
6 Enter the net total of each column as indicated below				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	5,908.			
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 instr			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)	0.			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2012 Subtract lines 7 and 8 from line 6a	5,908.			
10 Analysis of line 9				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010	5,908.			
e Excess from 2011				

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

N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, 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)

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

b 85% of line 2a

- c** Qualifying distributions from Part XII,
line 4 for each year listed

- d Amounts included in line 2c not used directly for active conduct of exempt activities

- e Qualifying distributions made directly for active conduct of exempt activities

Subtract line 2d from line 2c

- 3** Complete 3a, b, or c for the alternative test relied upon

- a "Assets" alternative test - enter
(1) Value of all assets

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i)

- b** "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c "Support" alternative test - enter

- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

- (3) Largest amount of support from an exempt organization

- (4) Gross investment income

[illegible]

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 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).)

NONE

- 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

FREDERICK P STAMP, JR & JOAN C STAMP, (304) 234-9400
C/O WESBANCO BANK, 1 BANK PLAZA, WHEELING, WV 26003

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

LETTER

- c** Any submission deadlines

NONE

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

SEE STATEMENT 7

STAMP CHARITABLE FUND

Form 990-PF (2011)

C/O STEVEN KELLAS

31-1546068 Page 11

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FAITH IN ACTION CAREGIVERS, INC	NONE	N/A	GENERAL PURPOSES	1,000.
KIWANIS CLUB OF WHEELING	NONE	N/A	FRESH AIR FARM FUNDING	1,000.
OHIO COUNTY PUBLIC LIBRARY	NONE	N/A	LUCH WITH BOOKS PROGRAM	1,000.
THE OGLEBAY FOUNDATION	NONE	N/A	GENERAL PURPOSES	5,000.
RUSSELL NESBITT SERVICES INC	NONE	N/A	GENERAL PURPOSES	1,000.
Total SEE CONTINUATION SHEET(S) ▶ 3a				111,500.
b Approved for future payment				
NONE				
Total ▶ 3b				0.

Form 990-PF (2011)

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

31-1546068

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
OGLEBAY INSTITUTE	NONE	N/A	JOAN S CORSON BUTTERFLY EXHIBIT	10,000.
CITY OF WHEELING ARTS & CULTURAL COMMISSION	NONE	N/A	WHEELING ARTS FESTIVAL	2,500.
MARSHALL COUNTY ANIMAL RESCUR LEAGUE	NONE	N/A	GENERAL PURPOSES	1,000.
WHEELING COUNTY DAY SCHOOL	NONE	N/A	CAPITAL CAMPAIGN	1,000.
BETHANY COLLEGE	NONE	N/A	GENERAL PURPOSES	1,000.
THE COMMUNITY FOUNDATION OF THE OHIO VALLEY	NONE	N/A	THE WOMEN'S GIVING CIRCLE	5,000.
THE LINSLEY SCHOOL	NONE	N/A	TECHNOLOGY CLASSROOM AND ANNUAL FUND	30,000.
WEST VIRGINIA UNIVERSITY FOUNDATION	NONE	N/A	MARY BABB RANDOLPH CENTER (RESEARCH FUND) & LAW BUILDING PROJECT	12,500.
WHEELING SYMPHONY	NONE	N/A	GENERAL SUPPORT - ANNUAL PLEDGE	10,000.
YMCA OF WHEELING	NONE	N/A	GENERAL PURPOSES	2,500.
Total from continuation sheets				102,500.

STAMP CHARITABLE FUND
C/O STEVEN KELLAS

31-1546068

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
ST MATTHEWS EPISCOPAL CHURCH	NONE	N/A	FOOD PANTRY	1,000.
THE SOUP KITCHEN OF GREATER WHEELING INC	NONE	N/A	GENERAL PURPOSES	1,000.
FREE WHEELCHAIR MISSION	NONE	N/A	FREE WHEELCHAIR MISSION	1,000.
TAFF SCHOOL	NONE	N/A	ANNUAL FUND CONTRIBUTION	2,000.
WASHINGTON & LEE UNIVERSITY	NONE	N/A	FREDERICK P JR & LOUISE A STAMP SCHOLARSHIP FUND	20,000.
WEST LIBERTY UNIVERSITY	NONE	N/A	GENERAL PURPOSES	1,000.
VALLEY HOSPICE	NONE	N/A	LIZA'S PLACE FUNDING	1,000.
Total from continuation sheets				

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	FEDERATED TOTAL RETURN BD FD #328	P	VARIOUS	12/31/11
b	WESMARK GOVERNMENT BOND FUND #556	P	VARIOUS	12/27/11
c	HEWLETT-PACKARD	P	09/19/08	09/14/11
d	HEWLETT-PACKARD	P	06/03/09	09/14/11
e	AMGEN INC	P	12/09/02	09/14/11
f	INGERSOLL-RAND	P	04/21/06	09/14/11
g	EMERSON ELECTRIC CO	P	09/25/07	09/14/11
h	PROCTER & GAMBLE CO	P	10/20/05	09/14/11
i	JP MORGAN CHASE	P	04/17/06	12/01/11
j	COMMERCE BANCSHARES, INC.	P	10/01/10	12/30/11
k	XEROX	P	VARIOUS	01/10/11
l	KINDER MORGAN ENERGY PARTNERS LP	P	VARIOUS	12/31/11
m				
n				
o				

(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 710.			710.
b 1,160.			1,160.
c 11,194.		24,413.	<13,219.>
d 11,193.		17,853.	<6,660.>
e 27,298.		24,200.	3,098.
f 13,037.		17,688.	<4,651.>
g 30,797.		35,459.	<4,662.>
h 24,736.		22,395.	2,341.
i 30,095.		3,780.	26,315.
j 19.		17.	2.
k 28.			28.
l 6,730.			6,730.
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			710.
b			1,160.
c			<13,219.>
d			<6,660.>
e			3,098.
f			<4,651.>
g			<4,662.>
h			2,341.
i			26,315.
j			2.
k			28.
l			6,730.
m			
n			
o			

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	11,192.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8 }	3	N/A

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
FEDERATED PRIME OBLIGATIONS FUND 396	10.
KINDER MORGAN ENERGY PARTNERS LP	88.
US TREASURY CASH RESERVE FUND 632	1.
WESBANCO BANK INC PREMIUM YIELD	44.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	143.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
AMGEN INC	140.	0.	140.
APACHE CORP	240.	0.	240.
AT&T	2,580.	0.	2,580.
BOEING CO	672.	0.	672.
BRISTOL-MYERS SQUIBB COMPANY	13,200.	0.	13,200.
CATERPILLAR INC	720.	0.	720.
CISCO SYSTEMS	540.	0.	540.
COCA-COLA COMPANY	1,128.	0.	1,128.
COMMERCE BANCSHARES INC	966.	0.	966.
CONOCO PHILLIPS	1,584.	0.	1,584.
DEVON ENERGY CORP	268.	0.	268.
EATON CORP	952.	0.	952.
EMERSON ELECTRIC CO	724.	0.	724.
ENSCO INTERNATIONAL INC.	560.	0.	560.
EXXON MOBIL CORP	1,295.	0.	1,295.
FEDERATED TOTAL RETURN BD FD #328	7,526.	0.	7,526.
FLUOR CORP	400.	0.	400.
GENERAL ELECTRIC CO	1,740.	0.	1,740.
GENERAL MILLS INC COMMON DEL PV \$0.75	1,170.	0.	1,170.
HEWLETT-PACKARD	320.	0.	320.
INGERSOLL-RAND COMPANY CLASS A SHARES	124.	0.	124.
INTERNATIONAL BUSINESS MACHINES CORP	870.	0.	870.
JP MORGAN CHASE & CO	5,600.	0.	5,600.
KINDER MORGAN ENERGY PARTNERS	38.	0.	38.
KOHL'S CORP	600.	0.	600.
MCDONALDS CORP	1,518.	0.	1,518.
NEXTERA ENERGY	880.	0.	880.
NUCOR CORP	870.	0.	870.
PPG INDUSTRIES INC	285.	0.	285.

PROCTER & GAMBLE CO	613.	0.	613.
VANGUARD EMERGING MARKETS VIPERS	1,232.	0.	1,232.
WESMARK GOVERNMENT BOND FUND #556	8,657.	0.	8,657.
WOODWARD INC	280.	0.	280.
TOTAL TO FM 990-PF, PART I, LN 4	58,292.	0.	58,292.

FORM 990-PF	TAXES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2011 ESTIMATED TAX PAYMENTS (FORM 990-PF)	1,000.	0.	0.	0.
BALANCE OF TAX DUE (2010 FORM 990-PF)	4,000.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	5,000.	0.	0.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
SECURITIES LITIGATION FEE	10.	10.	0.	0.
KMP - DOMESTIC PRODUCTION GROSS RECEIPTS (DPGR)	1,883.	1,883.	0.	0.
KMP - DIRECTLY ALLOCABLE DEDUCTIONS	1,993.	1,993.	0.	0.
KMP - INDIRECTLY ALLOCABLE DEDUCTIONS	180.	180.	0.	0.
KMP - INVESTMENT INTEREST EXPENSE	52.	52.	0.	0.
TO FORM 990-PF, PG 1, LN 23	4,118.	4,118.	0.	0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CISCO SYSTEMS	58,652.	54,240.
CONOCO PHILLIPS	39,129.	43,722.
ENSCO INTERNATIONAL INC.	14,212.	18,768.
GENERAL ELECTRIC	1,000.	53,730.
GENERAL MILLS INC COMMON	21,760.	40,410.
BRISTOL-MYERS SQUIBB COMPANY	5,000.	352,400.
CATERPILLAR INC	28,340.	36,240.
COCA-COLA COMPANY COMMON	26,814.	41,982.
DEVON ENERGY CORP	29,260.	24,800.
JP MORGAN CHASE & CO	22,680.	199,500.
KOHL'S CORP	30,224.	29,610.
MCDONALDS CORP	32,603.	60,198.
APACHE CORP	34,576.	36,232.
INTERNATIONAL BUSINESS MACHINES CORP	35,247.	55,164.
WEATHERFORD INTERNATIONAL LTD	18,268.	29,280.
FLUOR CORP	36,397.	40,200.
APPLE COMPUTER INC	21,364.	101,250.
AT&T	41,516.	45,360.
NUCOR CORP	27,167.	23,742.
BOEING CO	26,745.	29,340.
COMMERCE BANCSHARES INC	37,479.	42,008.
EATON CORP	28,898.	30,471.
EXXON MOBIL CORP	38,577.	59,332.
NEXTERA ENERGY	22,561.	24,352.
WOODWARD INC	31,977.	40,930.
WATSON PHARMACEUTICAL	39,502.	36,204.
PPG INDUSTRIES INC	37,168.	41,745.
PRECISION CASTPARTS CORP	49,149.	49,437.
SANDISK CORP	29,505.	29,526.
THERMO FISHER SCIENTIFIC	36,454.	31,479.
KINDER MORGAN ENERGY PARTNERS	0.	50,970.
TOTAL TO FORM 990-PF, PART II, LINE 10B	902,224.	1,752,622.

FORM 990-PF	OTHER ASSETS	STATEMENT	6
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
WESMARK GOVERNMENT BOND FUND #556	342,074.	342,074.	351,782.
VANGUARD EMERGING MARKETS ETF	49,524.	49,524.	51,966.
FEDERATED TOTAL RETURN BD FD #328	140,000.	140,000.	151,294.
TO FORM 990-PF, PART II, LINE 15	531,598.	531,598.	555,042.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

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

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. STAMP CHARITABLE FUND C/O STEVEN KELLAS	Employer identification number (EIN) or ☒ 31-1546068
	Number, street, and room or suite no. If a P O box, see instructions 1 BANK PLAZA	Social security number (SSN) ☐
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WHEELING, WV 26003	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

WESBANCO BANK

- The books are in the care of ► **1 BANK PLAZA, WHEELING, WV - 26003**

Telephone No ► **304-234-9400**

FAX No ►

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
► ☒ calendar year **2011** or
► ☐ tax year beginning _____, and ending _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	1,282.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	3,500.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

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

Form **8868** (Rev. 1-2012)