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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

2011

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 05/01, 2011, and ending 04/30, 2012

Name of foundation WING-BENJAMIN TRUST FUND U/W 10 -101230016800		A Employer identification number 01-6007288						
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (207) 623-5527						
City or town, state, and ZIP code BROOKLYN, OH 44144-2302		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 ☐						
G Check all that apply: <table style="display: inline-table; vertical-align: top;"> <tr><td>☐ Initial return</td><td>☐ Initial return of a former public charity</td></tr> <tr><td>☐ Final return</td><td>☐ Amended return</td></tr> <tr><td>☐ Address change</td><td>☐ Name change</td></tr> </table>			☐ Initial return	☐ Initial return of a former public charity	☐ Final return	☐ Amended return	☐ Address change	☐ Name change
☐ 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 (from Part II, col (c), line 16) \$ 914,503. J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (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 instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ☐ if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	41.	41.		STMT 1
4	Dividends and interest from securities	24,192.	24,192.		STMT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	24,890.			
b	Gross sales price for all assets on line 6a	103,748.			
7	Capital gain net income (from Part IV, line 2)		24,890.		
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) (attach schedule)				
11	Other income (attach schedule)	218.			STMT 3
12	Total. Add lines 1 through 11	49,341.	49,123.		
13	Compensation of officers, directors, trustees, etc.	11,015.	8,261.		2,754.
14	Other employee salaries and wages		NONE	NONE	
15	Pension plans, employee benefits		NONE	NONE	
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 4	750.	NONE	NONE	750.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 5	1,651.			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings		NONE	NONE	
22	Printing and publications		NONE	NONE	
23	Other expenses (attach schedule) STMT 6	66.			66.
24	Total operating and administrative expenses. Add lines 13 through 23	13,482.	8,261.	NONE	3,570.
25	Contributions, gifts, grants paid	40,925.			40,925.
26	Total expenses and disbursements. Add lines 24 and 25	54,407.	8,261.	NONE	44,495.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-5,066.			
b	Net investment income (if negative, enter -0-)		40,862.		
c	Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

JSA

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments				
	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 instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U S and state government obligations (attach schedule) . .				
	b	Investments - corporate stock (attach schedule) . STMT 7 .	856,258.	851,191.	914,503.	
	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 the instructions Also, see page 1, item I)	856,258.	851,191.	914,503.		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons .				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ 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	856,258.	851,191.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds . .				
	30	Total net assets or fund balances (see instructions)	856,258.	851,191.		
	31	Total liabilities and net assets/fund balances (see instructions)	856,258.	851,191.		

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	856,258.
2	Enter amount from Part I, line 27a	2	-5,066.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	851,192.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 8	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	851,191.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(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					
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	24,890.	
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		

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 (col. (b) divided by col. (c))
2010	44,831.	912,612.	0.049124
2009	43,626.	851,633.	0.051226
2008	59,971.	836,905.	0.071658
2007	34,103.	1,023,055.	0.033334
2006	31,950.	972,197.	0.032864
2 Total of line 1, column (d)			2 0.238206
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 0.047641
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			4 898,379.
5 Multiply line 4 by line 3			5 42,800.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 409.
7 Add lines 5 and 6			7 43,209.
8 Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions			8 44,495.

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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	409.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	409.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	NONE
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	409.
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	678.
b	Exempt foreign organizations - tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c	NONE
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	678.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	269.
11	Enter the amount of line 10 to be Credited to 2012 estimated tax ☒ 269. Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☒ \$ _____ (2) On foundation managers ☒ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ _____		
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?		X
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) ☒ ME		
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

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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 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>KEYBANK, NA</u> Telephone no <u>(216) 813-4549</u>			
Located at <u>4900 TIEDEMAN, OH-01-49-0150, BROOKLYN, OH</u> ZIP + 4 <u>44144</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. <u>15</u>			
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	No X
See the instructions for exceptions and filing requirements for Form TD F 90-221 If "Yes," enter the name of the foreign country <u></u>				

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)? ☐ 1b		X
Organizations relying on a current notice regarding disaster assistance check here ☐		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☒ Yes ☐ No		
If "Yes," list the years <u>2939</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 instructions) ☐ 2b		X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u></u>		
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) ☐ 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

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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)? ☐ Yes ☒ No
- Organizations relying on a current notice regarding disaster assistance check here ☐
- c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No
- If "Yes," attach the statement required by Regulations section 53.4945-5(d)
- 6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- 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

5b

6b

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
SEE STATEMENT 9		11,015.	-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		NONE	NONE	NONE

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3	

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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	912,060.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	912,060.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	912,060.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	13,681.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	898,379.
6	Minimum investment return. Enter 5% of line 5	6	44,919.

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	44,919.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	409.
b	Income tax for 2011 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	409.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	44,510.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	44,510.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	44,510.

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	44,495.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	44,495.
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	409.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	44,086.

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				44,510.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			NONE	
b Total for prior years 20 <u>09</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2011				
a From 2006	NONE			
b From 2007	NONE			
c From 2008	400.			
d From 2009	1,522.			
e From 2010	101.			
f Total of lines 3a through e	2,023.			
4 Qualifying distributions for 2011 from Part XII, line 4. ► \$ <u>44,495.</u>				
a Applied to 2010, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 2011 distributable amount				44,495.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2011. (If an amount appears in column (d), the same amount must be shown in column (a))	15.			15.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,008.			
b Prior years' undistributed income Subtract line 4b from line 2b		NONE		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions		NONE		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount - see instructions			NONE	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	NONE			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	NONE			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	2,008.			
10 Analysis of line 9:				
a Excess from 2007	NONE			
b Excess from 2008	385.			
c Excess from 2009	1,522.			
d Excess from 2010	101.			
e Excess from 2011				

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

NOT APPLICABLE

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

	Tax year	Prior 3 years			(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
2a 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					

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).)

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

N/A

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

Check here ☐ 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 10

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

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 SEE STATEMENT 11				
Total			▶ 3a	40,925.
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations)

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)
▼	

NOT APPLICABLE

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
KT SHORT TERM DEPOSIT FUND	41.	41.
	-----	-----
TOTAL	41.	41.
	=====	=====

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
KT DIVERSIFIED EQUITY FUND	2,846.	2,846.
KT FIXED INCOME FUND	2,906.	2,906.
KT SMALL CAP FUND	595.	595.
KT VALUE EQUITY FUND	1,093.	1,093.
CHAR INT'L EQUITY FUND	1,474.	1,474.
CHAR MID CAP FUND	1,051.	1,051.
CHAR INTERMED FIXED INCOME FUND	5,756.	5,756.
TEMPLETON GLOBAL BOND FUND	7,424.	7,424.
ISHARES EMERGING MKT	1,047.	1,047.
TOTAL	24,192.	24,192.

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----
IRS REFUND	218.

TOTALS	218.
	=====

FORM 990PF, PART I - ACCOUNTING FEES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE (NON-ALLOC	750.			750.
TOTALS	750.	NONE	NONE	750.
	=====	=====	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----
PRIOR YEAR	732.
CURRENT YEAR	634.
FOREIGN TAX W/H	285.

TOTALS	1,651.
	=====

WING-BENJAMIN TRUST FUND U/W 10 -101230016800

01-6007288

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

REVENUE
AND
EXPENSES
PER BOOKS

CHARITABLE
PURPOSES

DESCRIPTION

OTHER ALLOCABLE EXPENSE-PRINCI
OTHER ALLOCABLE EXPENSE-INCOME

33.
33.

33.
33.

TOTALS

66.
=====

66.
=====

CHARITABLE TRUSTS HOLDINGS REPORT

K-RG-OFF-ACCOUNT
0-10-123-0016800 WING-BENJAMIN TR FUND PFDN
ISCAL YEAR CODE 0431 AS OF 04-30-2012

TAX ANALYST/NAME
579 J L LOWTHER

216-813-4570

REPORT TAC-CRR41
RUN DATE 2012-05-15
BUS DATE 2012-05-14
PAGE 37
SAR ID TAC000PCRR41

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
147993D89	KT DIVERSIFIED EQUITY FUND	194,317.18	0.00	184,623.50	1,014.190
1941989B5	KT SMALL CAP FUND	40,786.33	0.00	40,681.19	386.043
194198917	KT FIXED INCOME FUND	95,655.66	0.00	88,180.56	14,207.833
464287234	ISHARES MSCI EMERGING MKTS INDEX CLOSED-END FUND	46,478.72	0.00	35,174.23	1,101.000
7495200A1	KT SHORT TERM DEPOSIT FUND	24,274.41	0.00	24,274.41	24,274.410
7495209S3	KT VALUE EQUITY FUND	54,000.78	0.00	61,383.18	150.378
880208400	TEMPLETON GLOBAL BOND FUND OPEN-END FUND ADV CL	115,274.39	0.00	100,968.71	8,826.523
998154223	CHARITABLE INTL EQUITY FUND	50,892.86	0.00	47,141.74	2,641.836
998154231	CHARITABLE MID CAP FUND	94,251.78	0.00	93,242.35	521.947
998155139	CHARITABLE INTERMEDIATE TERM FIXED INCOME FUND	198,570.45	0.00	175,521.43	9,360.570
*** TOTAL ***		914,502.56	0.00	851,191.30	62,484.730

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

DESCRIPTION -----	AMOUNT -----
ROUNDING	1.

TOTAL	1.
	=====

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

=====

OFFICER NAME:

KEYBANK

ADDRESS:

286 WATER ST., 3RD FLR

AUGUSTA, ME 04330

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 11,015.

TOTAL COMPENSATION: 11,015.

=====

WING-BENJAMIN TRUST FUND U/W 10 -101230016800
FORM 990PF, PART XV - LINES 2a - 2d
=====

01-6007288

RECIPIENT NAME:

CHRIS COOK

ADDRESS:

KEYBANK, 286 WATER ST., 3RD FLR
AUGUSTA, ME 04330

FORM, INFORMATION AND MATERIALS:

LETTER STATING QUALIFICATIONS AND NEED

SUBMISSION DEADLINES:

NONE

RESTRICTIONS OR LIMITATIONS ON AWARDS:

NONE

STATEMENT 10

WING-BENJAMIN TRUST FUND U/W 10 -101230016800 01-6007288
FORM 990PF, PART XV, LINE 3 - CONTRIBUTIONS, GIFTS, GRANTS PAID
=====

RECIPIENT NAME:

SEE ATTACHED

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

ASSIST WORTHY CHARITIES

FOUNDATION STATUS OF RECIPIENT:

PUBLIC

AMOUNT OF GRANT PAID 40,925.

TOTAL GRANTS PAID: 40,925.
=====

STATEMENT 11

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KEYBANK NATIONAL ASSOCIATION, TRUSTEE
TAX TRANSACTION DETAIL

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TAX
CODE/DATE TRANSACTIONS

TAXABLE

INCOME

PRINCIPAL

EDIT
NUMBER

102 CHARITABLE DEDUCTION - CURRENT INCOME

07/25/11	THE WILHELM REICH INFANT TR CHARITABLE DONATION 2011 WING BENJAMIN GRANT FOR SUMMER NATURE PROGRAMS TR TRAN#=112060000100	TR CD=339	REG=0	PORT=INC	-500 00	-500 00	1107000022
07/25/11	COMMUNITY PARTNERS, INC CHARITABLE DONATION 2011 WING BENJAMIN GRANT FOR NEW BUILDING IN LEWISTON TR TRAN#=112060000200	TR CD=339	REG=0	PORT=INC	-500 00	-500 00	1107000023
07/25/11	SUSAN L CURTIS FOUNDATION/ CHARITABLE DONATION 2011 WING BENJAMIN GRANT FOR 3 CAMPER SCHOLARSHIPS TR TRAN#=112060000300	TR CD=339	REG=0	PORT=INC	-3000.00	-3000 00	1107000024

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detail

TAX CODE/DATE TRANSACTIONS	TAXABLE	INCOME	PRINCIPAL	EDIT NUMBER
102 CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)				
07/25/11 AUGUSTA TRAILS CHARITABLE DONATION 2011 WING BENJAMIN GRANT FOR CAPITAL CAMPAIGN CONTRIBUTION TR TRAN#-112060000400 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1107000025
07/25/11 MAINE AUDUBON CHARITABLE DONATION 2011 WING BENJAMIN GRANT FOR OPERATIONS AT BORESTONE MTN TR TRAN#-112060000500 TR CD=339 REG=0 PORT=INC	-1000 00	-1000.00		1107000026
07/25/11 PORTLAND MUSEUM OF ART CHARITABLE DONATION 2011 WING BENJAMIN GRANT IN SUPPORT OF ARTWORKS PROGRAM TR TRAN#-112060000600 TR CD=339 REG=0 PORT=INC	-1000 00	-1000.00		1107000027
07/25/11 SAINT JOSEPH'S COLLEGE CHARITABLE DONATION 2011 WING BENJAMIN GRANT TO PURCHASE SCIENCE LESSON MATERIALS TR TRAN#-112060000700 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1107000028
08/10/11 ST JOSEPHS COLLEGE OF MAINE SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR JESSICA LADNER TR TRAN#-112220000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1108000018
08/10/11 MA COLLEGE OF PHARMACY SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR MY TIEN HUYNH TR TRAN#-112220000200 TR CD=339 REG=0 PORT=INC	-1000.00	-1000 00		1108000019
08/18/11 UNIVERSITY OF NEW HAMPSHIRE SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR EMILY TONDREAU TR TRAN#-112300000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1108000025
08/18/11 UNIVERSITY OF MAINE SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR JESSICA WOODS TR TRAN#-112300000200 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1108000026
08/19/11 CMMC COLLEGE OF NURSING & HEALTH SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR ALYSSA DUFOUR TR TRAN#-112310000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1108000029
10/13/11 UNIVERSITY OF MAINE SCHOLARSHIP AWARD 2011-2012 SCHOOL YEAR KRISTI WOODS TR TRAN#-112860000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1110000017
10/26/11 SPAULDING MEMORIAL LIBRARY CHARITABLE DONATION FOR ASSISTANCE WITH AIR CONDITIONING & ELECTRICAL WORK TR TRAN#-112990000200 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1110000024
10/26/11 UNITED WAY OF KENNEBEC VALLEY CHARITABLE DONATION FOR DAY OF CARING ACTIVITIES TR TRAN#-112990000700 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1110000029
10/26/11 FERRY BEACH ECOLOGY SCHOOL CHARITABLE DONATION IN SUPPORT OF ECOLOGY PROGRAMS FOR MAINE STUDENTS TR TRAN#-112990000500 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1110000027
10/26/11 RONALD MCDONALD HOUSE CHARITABLE DONATION IN SUPPORT OF GENERAL OPERATION TR TRAN#-112990000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1110000023
10/26/11 B B B S OF SOUTHERN MAINE CHARITABLE DONATION IN SUPPORT OF VOLUNTEER DEVELOPMENT TR TRAN#-112990000300 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1110000025
10/26/11 FRIENDS OF CASCO BAY CHARITABLE DONATION IN SUPPORT OF YOUR STEWARDSHIP EFFORTS TO PROTECT CASCO BAY TR TRAN#-112990000400 TR CD=339 REG=0 PORT=INC	-250.00	-250 00		1110000026

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TAX CODE/DATE TRANSACTIONS	TAXABLE	INCOME	PRINCIPAL	EDIT NUMBER
102 CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)				
12/01/11 GOODWILL INDUSTRIES OF NNE CHARITABLE DONATION 2011 GRANT IN SUPPORT OF ANNUAL CAMPAIGN TR TRAN#=113350000100 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1112000002
12/29/11 PENOBSCOT THEATRE GRANT AUTHORIZED IN SUPPORT OF 2012 PROGRAMS TR TRAN#=113630000200 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1112000030
12/29/11 CHILDREN'S CENTER GRANT AUTHORIZED IN SUPPORT OF RETROPIT TO OCCUPATIONAL THERAPY SPACE TR TRAN#=113630000300 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1112000031
12/29/11 PREBLE STREET GRANT AUTHORIZED IN SUPPORT OF EMERGENCY FOOD PROGRAMS TR TRAN#=113630000400 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1112000032
12/29/11 HOSPICE OF SOUTHERN MAINE GRANT AUTHORIZED IN SUPPORT OF VOLUNTEER & BEREAVEMENT PROGRAMS TR TRAN#=113630000500 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1112000033
12/29/11 YORK CNTY COMMUNITY COLLEGE FDN GRANT AUTHORIZED IN SUPPORT OF SCHOLARSHIP FUND FOR DISADVANTAGED STUDENTS TR TRAN#=113630000600 TR CD=339 REG=0 PORT=INC	-250 00	-250 00		1112000034
12/29/11 MAINE CANCER FOUNDATION GRANT AUTHORIZED IN SUPPORT OF 2012 MARY'S WALK & KERRYMEN PUB ROAD RACE TR TRAN#=113630000800 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1112000036
12/29/11 MAINE MEDICAL CENTER GRANT AUTHORIZED IN SUPPORT OF THE ANNUAL GIVING PROGRAM TR TRAN#=113630000900 TR CD=339 REG=0 PORT=INC	-2000 00	-2000 00		1112000037
12/29/11 COMMUNITY HEALTH & COUNSELING SE GRANT AUTHORIZED IN SUPPORT OF ARTS'N' KIDS PROGRAM TR TRAN#=113630000100 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1112000029
12/29/11 PINE TREE HOSPICE GRANT AUTHORIZED IN SUPPORT OF GENERAL OPERATIONS TR TRAN#=113630000700 TR CD=339 REG=0 PORT=INC	-1250 00	-1250 00		1112000035
04/18/12 NEW BEGINNINGS RENOVATION OF YOUTH DROP-IN CENTER TR TRAN#=121090000100 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1204000019
04/18/12 FRIENDS OF FORT KNOX REPOINTING OF GRANITE BLOCKS TR TRAN#=121090000300 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000021
04/18/12 AUGUSTA FOOD BANK KIDS PACKS 2012 TR TRAN#=121090000400 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1204000022
04/18/12 CENTER OF GRIEVING CHILDREN GENERAL OPERATING SUPPORT TR TRAN#=121090000200 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000020
04/18/12 JOHNSON HALL PERFORMING ARTS TEEN-ELEMENTARY SCHOOL SHOWS TR TRAN#=121090000600 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000024
04/18/12 ORATORIO CHORALE HAUSMUSIK BENEFIT CONCERT TR TRAN#=121090000700 TR CD=339 REG=0 PORT=INC	-675 00	-675 00		1204000025
04/18/12 MAINE HISTORICAL SOCIETY MHS ANNUAL FUND TR TRAN#=121090000500 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000023
04/18/12 WINTERKIDS 2012 PROGRAM TR TRAN#=121090000900 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000027
04/18/12 CORNERSPRING MONTESSORI SCHOOL SCHOLARSHIP ASSISTANCE FOR NEEDY CHILDREN TR TRAN#=121090001000 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1204000028

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TAX CODE/DATE TRANSACTIONS	TAXABLE	INCOME	PRINCIPAL	EDIT NUMBER
102 CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)				
04/18/12 THE SUMMER CAMP GIRLS & YOUNG WOMEN AT RISK TR TRAN#=121090001100 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1204000029
04/18/12 THE COMMUNITY SCHOOLS OPPORTUNITY FARMS ALTERNATIVE HIGH SCHOOL TR TRAN#=121090001200 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1204000030
04/18/12 AROOSTOOK TEAM LEADERSHIP CAMP 2012 SUMMER CAMP TR TRAN#=121090000800 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1204000026
04/18/12 CISV USA VILLAGE CAMP 2012 TR TRAN#=121090001300 TR CD=339 REG=0 PORT=INC	-1000 00	-1000.00		1204000031
TOTAL CODE 102 - CHARITABLE DEDUCTION - CURRENT INCOME	-40925 00	-40925 00	0 00	

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