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Form **990-PF**Department of the Treasury
Internal Revenue Service**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

OMB No 1545-0052

2012**Open to Public Inspection****For calendar year 2012 or tax year beginning**, **2012**, and ending **20**

Name of foundation REGAL FAMILY CHARITABLE TRUST C/O		A Employer identification number 37-6280414
Number and street (or P O box number if mail is not delivered to street address) 500 DELAWARE AVENUE, SUITE 730		B Telephone number (see instructions) 800- 745-7721
City or town, state, and ZIP code WILMINGTON, DE 19801		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:	☐ Initial return ☐ Final return ☐ Address change	
☐ Initial return of a former public charity ☐ Amended return ☐ 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) ▶ \$ 696,823.		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)
Revenue	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				
	4 Dividends and interest from securities	19,745.	19,745.		STMT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	178,538.			
	b Gross sales price for all assets on line 6a 655,208.				
	7 Capital gain net income (from Part IV, line 2)		178,538.		
	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)					
12 Total. Add lines 1 through 11	198,283.	198,283.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	4,810.			4,810.
	14 Other employee salaries and wages		NONE	NONE	
	15 Pension plans, employee benefits		NONE	NONE	
	16a Legal fees (attach schedule) STMT 4	2,585.	NONE	NONE	2,585.
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule) STMT 5	3,217.	3,217.		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 6	1,014.			
	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 7	145.			145.
	24 Total operating and administrative expenses. Add lines 13 through 23	11,771.	3,217.	NONE	7,540.
	25 Contributions, gifts, grants paid	8,225.			8,225.
26 Total expenses and disbursements. Add lines 24 and 25	19,996.	3,217.	NONE	15,765.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	178,287.				
b Net investment income (if negative, enter -0-)		195,066.			
c Adjusted net income (if negative, enter -0-)					

JSA For Paperwork Reduction Act Notice, see instructions.
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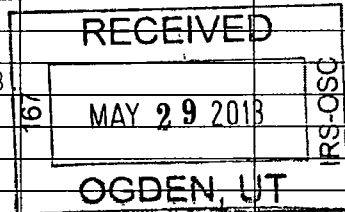
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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		2,540.	212.	212.
	2	Savings and temporary cash investments		26,799.	37,122.	37,122.
	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 ▶	NONE			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U S and state government obligations (attach schedule)	STMT 8		40,025.	40,791.
	b	Investments - corporate stock (attach schedule)	STMT 9	27,853.	441,538.	465,259.
	c	Investments - corporate bonds (attach schedule)	STMT 12		153,563.	153,439.
	11	Investments - land, buildings, and equipment basis				
	Less: accumulated depreciation (attach schedule) ▶					
12	Investments - mortgage loans					
13	Investments - other (attach schedule)	STMT 13	436,976.			
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)		494,168.	672,460.	696,823.	
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)			NONE		
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		494,168.	672,460.	
	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)		494,168.	672,460.	
	31	Total liabilities and net assets/fund balances (see instructions)		494,168.	672,460.	

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	494,168.
2	Enter amount from Part I, line 27a	2	178,287.
3	Other increases not included in line 2 (itemize) ▶ <u>ROUNDING</u>	3	5.
4	Add lines 1, 2, and 3	4	672,460.
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	672,460.

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 PUBLICLY TRADED SECURITIES					
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 655,208.		476,670.	178,538.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))		
a			178,538.		
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			2	178,538.	
If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8					

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))
2011	25,809.	659,361.	0.039142
2010	73.	602,542.	0.000121
2009	15,634.	542,141.	0.028838
2008	26,053.	561,619.	0.046389
2007	47,606.	496,938.	0.095799
2 Total of line 1, column (d)			0.210289
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			0.042058
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			679,090.
5 Multiply line 4 by line 3			28,561.
6 Enter 1% of net investment income (1% of Part I, line 27b)			1,951.
7 Add lines 5 and 6			30,512.
8 Enter qualifying distributions from Part XII, line 4			15,765.

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)

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	3,901.
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	3,901.
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	3,901.
6 Credits/Payments:			
a 2012 estimated tax payments and 2011 overpayment credited to 2012 . . .	6a	210.	
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	210.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached . . .	8	11.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . .	9	3,702.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . .	10		
11 Enter the amount of line 10 to be: Credited to 2013 estimated tax ☐ 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 Instructions for the definition)? . . .		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? . . .		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? . . .		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 . . .		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? . . .		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? . . .	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) ☐ IL		
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 2012 or the taxable year beginning in 2012 (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

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		
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of CHARLES SCHWAB BANK Telephone no. (800) 745-7721 Located at 500 DELAWARE AVENUE, WILMINGTON, DE ZIP+4 19801			
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			
16	At any time during calendar year 2012, 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 90-22.1. If "Yes," enter the name of the foreign country				

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	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		
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 2012? 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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ Yes ☒ No If "Yes," list the years _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions) 2b		X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2012 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 2012) 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 2012? 4b		X

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ **5b**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? ☐ **6b**

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? ☐ **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
Charles Schwab Bank	Trustee			
500 Delaware Avenue, Suite 730, Wilmington, DE 19801	40	2,747.	- 0 -	- 0 -
Rosalyn J. Regal	Trustee			
3000 S. Ocean Blvd #407, Palm Beach, FL 33480	40	2,063.		

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 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	689,431.
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	689,431.
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	689,431.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	10,341.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	679,090.
6	Minimum investment return. Enter 5% of line 5	6	33,955.

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	33,955.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	3,901.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,901.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	30,054.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	30,054.
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	30,054.

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	15,765.
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	15,765.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	15,765.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				30,054.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			NONE	
b Total for prior years 20 <u>10</u> , 20 <u>20</u> , 20 <u>20</u>		NONE		
3 Excess distributions carryover, if any, to 2012				
a From 2007	16,091.			
b From 2008	3,571.			
c From 2009	NONE			
d From 2010	NONE			
e From 2011	NONE			
f Total of lines 3a through e	19,662.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ <u>15,765.</u>				
a Applied to 2011, 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 2012 distributable amount				15,765.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	14,289.			14,289.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	5,373.			
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 2011 Subtract line 4a from line 2a. Taxable amount - see instructions			NONE	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				
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 2007 not applied on line 5 or line 7 (see instructions)	1,802.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	3,571.			
10 Analysis of line 9				
a Excess from 2008	3,571.			
b Excess from 2009	NONE			
c Excess from 2010	NONE			
d Excess from 2011	NONE			
e Excess from 2012	NONE			

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 2012, 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)

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

Tax year	Prior 3 years				(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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 or e-mail of the person to whom applications should be addressed:

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

c Any submission deadlines

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
AFHU ONE BATTERY PARK PLAZA, 25TH FL NEW YORK NY	NONE	EXEMPT	SUPPORT EDUCATION	1,000.
ADL 605 THIRD AVENUE NEW YORK NY 10158	NONE	EXEMPT	STOP THE DEFAMATION OF JEWISH PEOPLE	200.
UNIVERSITY OF ILLINOIS FOUND. OFFICE OF ADVAN ONE ILLINI DRIVE - BOX 1649 PEORIA IL 61656-	NONE	EXEMPT	CREATE FUNDRAISING PROGRAMS	100.
PALM BEACH ROUNDTABLE 44 COCOANUT ROW, T-12 PALM BEACH FL 33480	NONE	EXEMPT	SHARE INFORMATION ABOUT SMALL BUSINESSES	325.
INTERNATIONAL SOCIETY OF PALM BEACH C/O HERME 44 COCOANUT ROW NO M-207C PALM BEACH FL 3348	NONE	EXEMPT	SUPPORT HUMANITARIAN CAUSES	1,500.
ST JUDE CHILDREN'S RES HOSPITAL 501 ST. JUDE PLACE MEMPHIS TN 38105	NONE	EXEMPT	FIND CURES FOR CHILDREN'S CANCER	100.
MELANOMA FOUNDATION 621 CLEARWATER PARK ROAD WEST PALM BEACH FL	NONE	EXEMPT	EDUCATION COMMUNITY ABOUT SKIN CANCER	5,000.
Total			3a	8,225.
b Approved for future payment				
Total			3b	

(e)
Related or exempt
function income
(See instructions.)

(See worksheet in line 13 instructions to verify calculations.)

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.)

17 -

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

- | | | |
|---|------------|-----------|
| <p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | <p>Yes</p> | <p>No</p> |
| | | |
| <p>1a(1)</p> | | <p>X</p> |
| <p>1a(2)</p> | | <p>X</p> |
| <p>1b(1)</p> | | <p>X</p> |
| <p>1b(2)</p> | | <p>X</p> |
| <p>1b(3)</p> | | <p>X</p> |
| <p>1b(4)</p> | | <p>X</p> |
| <p>1b(5)</p> | | <p>X</p> |
| <p>1b(6)</p> | | <p>X</p> |
| <p>1c</p> | | <p>X</p> |

[illegible]

- 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

**Sign
Here**

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.

A. Peter Hinton, Sr.
Signature of officer or trustee

05/10/2013
Date

SR TX SPECIALIS

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

LOUIS J DEROSE

Preparer's signature

Ans. J. 114

Date

05/10/2013

3	Check ☐ if self-employed	PTIN
---	---	------

Firm's name ► THOMSON REUTERS (TAX & ACCOUNTING)

Firm's address ► 343 THORNALL STREET, SUITE 710

EDISON, NJ

08837

Firm's EIN ▶

Phone no 800-872-1041

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
A G L RESOURCES INC	207.	207.
AT&T INC	396.	396.
ALLIANT CORP	203.	203.
ALLSTATE CORP	176.	176.
AMERICAN ELECTRIC POWER	212.	212.
AMGEN INC	108.	108.
BB&T CORP	60.	60.
BAXTER INTL INC	79.	79.
BOEING CAPITAL 3.25%14 NOTES DUE	345.	345.
BRINKER INTERNATIONAL INCORPORATED	180.	180.
CATERPILLAR INC., COMMON STOCK, NO PAR	117.	117.
CHEVRONTXACO CORP	270.	270.
CISCO SYS INC	132.	132.
COLGATE PALMOLIVE CO	186.	186.
COMMERCE BANCSHARES INC	173.	173.
CONOCOPHILLIPS	198.	198.
CONSOLIDATED EDISON INC	182.	182.
DAYTON PWR & LT 5.125%13 NOTES DUE	507.	507.
DEERE & CO	138.	138.
DOMINION RES INC VA NEW	158.	158.
DUKE ENERGY CORP	75.	75.
DUKE ENERGY CORP NEW	153.	153.
EMERSON ELECTRIC CO	121.	121.
EXELON CORP	236.	236.
EXXON MOBIL CORP	1,301.	1,301.
GENERAL DYNAMICS CORP COM	204.	204.
GENERAL MILLS INC	193.	193.
GOLDMAN SACHS GROUP INC	71.	71.
GOLDMAN SACHS HIGH YIELD INST CL	4,990.	4,990.
HAMPTON VA 1.151%16 GO UTX DUE 04/01/16	65.	65.
HJ HEINZ 5.35%13 NOTES DUE	74.	74.
HEWLETT PACKARD CO COM	96.	96.

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
HONEYWELL INTL INC	173.	173.
INTEL CORP	198.	198.
INTL BUSINESS MACHINES CORP	85.	85.
IBM CORP 0.75%15 NOTES	75.	75.
J P MORGAN CHASE & CO	180.	180.
JOHNSON & JOHNSON	275.	275.
MATTEL INC	186.	186.
MC GRAW HILL INC	490.	490.
METLIFE INC	111.	111.
MICROSOFT CORP COM	189.	189.
NEW YORK CMNTY BANCORP INC	375.	375.
NORTHEAST UTILITIES CO	206.	206.
N V ENERGY INC	256.	256.
ORACLE CORPORATION	90.	90.
PNC BANK CORP	120.	120.
PACCAR FINL CORP 1.6%17 NOTES	200.	200.
PEPSICO INC	108.	108.
PFIZER INC COM	198.	198.
PHILIP MORRIS INTL INC	43.	43.
PHILLIP MORRIS 1.625%17 NOTES	163.	163.
PHILLIPS 66	23.	23.
PIEDMONT NATURAL GAS CO	180.	180.
PORTSMOUTH VA 2.1%19 GO UTX DUE 07/15/19	125.	125.
PRICE T ROWE GROUP INC	236.	236.
PROCTER & GAMBLE CO	112.	112.
R P M INC	220.	220.
RIO TINTO FIN 1.125%15F NOTES	111.	111.
SCHLUMBERGER LTD ISIN #AN8068571086	55.	55.
SCH ADV CASH RESRV PREM	9.	9.
SOUTH JERSEY INDS INC	248.	248.
SOUTHERN CO	221.	221.
SPECTRA ENERGY CORP	173.	173.
TEXAS INSTRUMENTS INC	110.	110.

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STATEMENT 2

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

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
3M CO	177.	177.
TIDEWATER INC	75.	75.
TIME WARNER INC NEW	117.	117.
US BANCORP	117.	117.
UNITED PARCEL SVC INC CL B	114.	114.
UNITED TECHNOLOGIES CORP	155.	155.
UNITEDHEALTH GROUP INC	64.	64.
VECTREN CORP COM	211.	211.
VERIZON COMMUNICATIONS	379.	379.
WAL MART STORES INC	159.	159.
WALGREEN CO	45.	45.
WELLS FARGO & CO NEW	88.	88.
WILLIAMS COMPANIES	359.	359.
WINDSTREAM CORPORATION	375.	375.
XCEL ENERGY INC	160.	160.
	-----	-----
TOTAL	19,745.	19,745.
	=====	=====

FORM 990PF, PART I - LEGAL FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
LEGAL FEES - PRINCIPAL (ALLOCA	2,585.			2,585.
TOTALS	2,585.	NONE	NONE	2,585.
	=====	=====	=====	=====

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
INVESTMENT MGMT FEES-SUBJECT T	3,217.	3,217.
TOTALS	3,217.	3,217.
	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----
FEDERAL TAX PAYMENT - PRIOR YE	1,014.

TOTALS	1,014.
	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	CHARITABLE PURPOSES -----
----------------------	--	---------------------------------

OTHER NON-ALLOCABLE EXPENSE -

145.

145.

TOTALS

145.

145.

REGAL FAMILY CHARITABLE TRUST C/O
 FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS
 =====

37-6280414

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
HAMPTON VA 1.151%16 - 20000	20,025.	20,013.
PORTSMOUTH VA 2.1%19 - 20000	20,000.	20,778.
	-----	-----
TOTALS	40,025.	40,791.
	=====	=====

FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
-----	-----	-----	---
EXXON MOBIL CORP - 100 SHS	27,853.	1,159.	8,655.
A G L RESOURCES INC - 150 SHS		5,984.	5,996.
A T & T INC NEW - 300 SHS		9,188.	10,113.
ALLIANT ENERGY CORP - 150 SHS		6,412.	6,587.
ALLSTATE CORPORATION - 200 SHS		6,323.	8,034.
AMER ELECTRIC PWR CO INC - 150		5,667.	6,402.
AMERICAN EXPRESS COMPANY - 75		4,412.	4,311.
AMGEN INCORPORATED - 100 SHS		6,808.	8,620.
BB&T CORPORATION - 150 SHS		4,578.	4,367.
BAXTER INTERNATIONAL INC - 100		5,482.	6,666.
BRINKER INTL INC - 250 SHS		6,893.	7,748.
CATERPILLAR INC - 75 SHS		6,770.	6,721.
CHEVRON CORPORATION - 100 SHS		10,950.	10,814.
CISCO SYSTEMS INC - 300 SHS		5,987.	5,895.
COLGATE-PALMOLIVE CO - 100 SHS		9,340.	10,454.
COMMERCE BANCSHARES INC - 105		4,004.	3,681.
CONOCOPHILLIPS - 100 SHS		5,666.	5,799.
CONSOLIDATED EDISON INC - 100		5,819.	5,554.
DEERE & CO - 100 SHS		8,268.	8,642.
DOMINION RES INC VA NEW - 100		5,112.	5,180.
DUKE ENERGY CORP NEW - 100 SHS		6,261.	6,380.
EMERSON ELECTRIC CO - 100 SHS		5,042.	5,296.
EXELON CORPORATION - 150 SHS		5,883.	4,461.
GENERAL DYNAMICS CORP - 100 SH		7,328.	6,927.
GENERAL MILLS INC - 200 SHS		7,681.	8,084.
GOLDMAN SACHS GROUP INC - 50		4,851.	6,378.
HONEYWELL INTERNATIONAL - 150		8,860.	9,521.
INTEL CORP - 300 SHS		8,081.	6,186.
INTL BUSINESS MACHINES - 50 SH		9,731.	9,578.

FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
-----	-----	-----	---
JPMORGAN CHASE & CO - 200 SHS		7,853.	8,794.
JOHNSON & JOHNSON - 150 SHS		9,750.	10,515.
MATTEL INCORPORATED - 200 SHS		6,367.	7,324.
MCGRAW-HILL COS - 150 SHS		6,979.	8,201.
METLIFE INC - 150 SHS		5,775.	4,941.
MICROSOFT CORP - 300 SHS		9,467.	8,013.
NEW YORK CMNTY BANCORP - 500		6,498.	6,550.
NORTHEAST UTILITIES - 200 SHS		7,253.	7,816.
N V ENERGY INC - 400 SHS		6,289.	7,256.
ORACLE CORPORATION - 250 SHS		7,288.	8,330.
PNC FINL SERVICES GP INC - 100		5,964.	5,831.
PEPSICO INCORPORATED - 100 SHS		6,295.	6,843.
PFIZER INCORPORATED - 300 SHS		6,354.	7,524.
PHILIP MORRIS INTL INC - 50 SH		4,527.	4,182.
PHILLIPS 66 - 50 SHS		1,787.	2,655.
PIEDMONT NATURAL GAS CO - 200		5,993.	6,262.
ROWE T PRICE GROUP INC - 100		6,167.	6,512.
PROCTER & GAMBLE - 100 SHS		6,265.	6,789.
RPM INTERNATIONAL INC - 250 SH		5,938.	7,340.
SOUTH JERSEY INDS INC - 150 SH		7,821.	7,550.
THE SOUTHERN COMPANY - 150 SHS		6,645.	6,422.
SPECTRA ENERGY CORP - 200 SHS		6,285.	5,476.
TEXAS INSTRUMENTS INC - 200 SH		6,687.	6,178.
3M COMPANY - 100 SHS		8,759.	9,285.
TIDewater INC (CITIZEN) - 100		5,351.	4,468.
TIME WARNER INC NEW - 150 SHS		5,613.	7,175.
U S BANCORP DEL NEW - 200 SHS		5,899.	6,388.
UNITED PARCEL SERVICE B - 100		7,525.	7,373.
UNITED TECHNOLOGIES CORP - 100		8,144.	8,201.

FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----	ENDING FMV ----
UNITEDHEALTH GROUP INC - 100		5,620.	5,424.
VECTREN CORP - 200 SHS		5,871.	5,880.
VERIZON COMMUNICATIONS - 250		9,546.	10,818.
WAL-MART STORES INC - 100 SHS		5,932.	6,823.
WELLS FARGO & CO NEW - 200 SHS		6,392.	6,836.
WILLIAMS COMPANIES - 300 SHS		8,984.	9,822.
WINDSTREAM CORPORATION - 500		6,039.	4,140.
XCEL ENERGY INC - 200 SHS		5,307.	5,342.
SCHLUMBERGER LTD F - 100 SHS		7,769.	6,930.
		-----	-----
TOTALS	27,853.	441,538.	465,259.
	=====	=====	=====

FORM 990PF, PART II - CORPORATE BONDS

=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	----
BOEING CAPITAL 3.25%14 - 25000	26,475.	26,254.
DAYTON PWR & LT 5.125%13-20000	21,245.	20,606.
NJ HEINZ 5.35%13 - 20000	21,015.	20,499.
IBM CORP 0.75%15 - 20000	19,967.	20,063.
PACCAR FINL CORP 1.6%17 -25000	25,087.	25,488.
PHILLIP MORRIS 1.625%17 -20000	19,831.	20,364.
RIO TINTO FIN 1.125%15F-20000	19,943.	20,165.
	-----	-----
TOTALS	153,563.	153,439.
	=====	=====

REGAL FAMILY CHARITABLE TRUST C/O

37-6280414

FORM 990PF, PART II - OTHER INVESTMENTS
=====

DESCRIPTION	COST/ FMV C OR F	BEGINNING BOOK VALUE
-----	-----	-----
GOLDMAN SACHS HIGH Y- 61913.22	C	436,976.

TOTALS		436,976.
		=====

**SCHEDULE D
(Form 1041)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

► Attach to Form 1041, Form 5227, or Form 990-T.
► Information about Schedule D (Form 1041) and its separate instructions is at
www.irs.gov/form1041

OMB No 1545-0092

2012

Name of estate or trust

REGAL FAMILY CHARITABLE TRUST C/O

Employer identification number

37-6280414

Note: Form 5227 filers need to complete **only** Parts I and II.**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	-2,674.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ►	5	-2,674.

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

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

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	181,212.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ►	12	181,212.

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

Schedule D (Form 1041) 2012

Part III Summary of Parts I and II**Caution:** Read the instructions before completing this part.

	(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13		-2,674.
14 Net long-term gain or (loss):			
a Total for year	14a		181,212.
b Unrecaptured section 1250 gain (see line 18 of the wrkst.)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14 ▶	15		178,538.

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

Part IV Capital Loss Limitation

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

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

Part V Tax Computation Using Maximum Capital Gains Rates

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

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

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

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17		
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20 Add lines 18 and 19	20		
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . ▶	21		
22 Subtract line 21 from line 20. If zero or less, enter -0-	22		
23 Subtract line 22 from line 17. If zero or less, enter -0-	23		
24 Enter the smaller of the amount on line 17 or \$2,400	24		
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ No. Enter the amount from line 23	25		
26 Subtract line 25 from line 24	26		
27 Are the amounts on lines 22 and 26 the same? ☐ Yes. Skip lines 27 thru 30, go to line 31 ☐ No. Enter the smaller of line 17 or line 22	27		
28 Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29 Subtract line 28 from line 27	29		
30 Multiply line 29 by 15% (.15)		30	
31 Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)		31	
32 Add lines 30 and 31		32	
33 Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)		33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)		34	

Schedule D (Form 1041) 2012

Department of the Treasury
Internal Revenue Service

▶ **Attach to Schedule D to list additional transactions for lines 1a and 6a.**

2012

Name of estate or trust

Employer identification number

37-6280414

[illegible]

1b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b	-2,674.00
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For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D-1 (Form 1041) 2012

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