

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

**2002**

Department of the Treasury  
Internal Revenue Service

*Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.*

**For calendar year 2002, or tax year beginning , 2002, and ending , 20**

**G Check all that apply:**  Initial return  Final return  Amended return  Address change  Name change

<b>Use the IRS label. Otherwise, print or type. See Specific Instructions.</b>	Name of organization <b>IDA J. CHRISTIE FUND FOR MUSIC</b>	A <b>Employer identification number</b> <b>16-6503938</b>
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite <b>2309 EMERY ROAD</b>	B <b>Telephone number (see page 10 of the instructions)</b> <b>(716) 652-5002</b>
	City or town, state, and ZIP code <b>SOUTH WALES, NY 14139</b>	C <b>If exemption application is pending, check here .</b> <input type="checkbox"/> D <b>1. Foreign organizations, check here . . .</b> <input type="checkbox"/> <b>2. Foreign organizations meeting the 85% test, check here and attach computation . . . . .</b> <input type="checkbox"/> E <b>If private foundation status was terminated under section 507(b)(1)(A), check here . . .</b> <input type="checkbox"/> F <b>If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . .</b> <input type="checkbox"/>

**H Check type of organization:**  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **19,468**

**J Accounting method:**  Cash  Accrual  
 Other (specify) \_\_\_\_\_  
*(Part I, column (d) must be on cash basis.)*

<b>Part I Analysis of Revenue and Expenses</b> <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 10 of the instructions).)</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule) . . . . . Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	<b>2</b> Distributions from split-interest trusts . . . . .				
	<b>3</b> Interest on savings and temporary cash investments . . . . .				
	<b>4</b> Dividends and interest from securities . . . . .	35	35		
	<b>5a</b> Gross rents . . . . .				
	<b>b</b> (Net rental income or (loss) _____)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	(47,017)			
	<b>b</b> Gross sales price for all assets on line 6a <b>10,442</b>				
	<b>7</b> Capital gain net income (from Part IV, line 2) . . . . .		0		
	<b>8</b> Net short-term capital gain . . . . .				
	<b>9</b> Income modifications . . . . .				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold . . . . .					
<b>c</b> Gross profit or (loss) (attach schedule) . . . . .					
<b>11</b> Other income (attach schedule) . . . . .					
<b>12 Total.</b> Add lines 1 through 11 . . . . .	46,982	35			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.				
	<b>14</b> Other employee salaries and wages . . . . .				
	<b>15</b> Pension plans, employee benefits . . . . .				
	<b>16a</b> Legal fees (attach schedule) . . . . .				
	<b>b</b> Accounting fees (attach schedule) . . . . .				
	<b>c</b> Other professional fees (attach schedule) . . . . .	601	601		
	<b>17</b> Interest . . . . .	1	1		
	<b>18</b> Taxes (attach schedule) (see page 13 of the instructions) . . . . .				
	<b>19</b> Depreciation (attach schedule) and depletion . . . . .				
	<b>20</b> Occupancy . . . . .				
	<b>21</b> Travel, conferences, and meetings . . . . .				
	<b>22</b> Printing and publications . . . . .				
	<b>23</b> Other expenses (attach schedule) . . . . .	75	75		
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	677	677		
	<b>25</b> Contributions, gifts, grants paid . . . . .	1,250			1,250
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25 . . . . .	1,927	677		1,250	
<b>27 Subtract line 26 from line 12:</b>					
<b>a</b> Excess of revenue over expenses and disbursements . . . . .	(48,909)				
<b>b</b> Net investment income (if negative, enter -0-) . . . . .		0			
<b>c</b> Adjusted net income (if negative, enter -0-) . . . . .					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	
				(a) Book Value	
Assets	1	Cash — non-interest-bearing . . . . .		1,775	
	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 page 15 of the 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 . . . . .			
	10a	Investments — U.S. and state government obligations (attach schedule) . . . . .			
	b	Investments — corporate stock (attach schedule) . . . . .	101,940	52,249	16,911
	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	<b>Total assets</b> (to be completed by all filers — see page 16 of the instructions. Also, see page 1, item I) . . . . .	103,715	54,806	19,468	
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	<b>Total liabilities</b> (add lines 17 through 22)				
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here . . . . . ▶ <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	Organizations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds . . . . .	103,715	54,806	
28	Paid-in or capital surplus, or land, bldg., and equipment fund . .				
29	Retained earnings, accumulated income, endowment, or other funds . . . . .				
30	<b>Total net assets or fund balances</b> (see page 16 of the instructions) . . . . .	103,715	54,806		
31	<b>Total liabilities and net assets/fund balances</b> (see page 16 of the instructions) . . . . .	103,715	54,806		

**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	103,715
2	Enter amount from Part I, line 27a . . . . .	2	(48,909)
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3 . . . . .	4	54,806
5	Decreases not included in line 2 (itemize) ▶	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) — Part II, column (b), line 30 . . . . .	6	54,806

**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.)
<b>1a</b> SEE SCHEDULE	P	VARIOUS	
<b>b</b>			
(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)
<b>a</b> 10,449		57,466	(47,017)
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
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))
<b>a</b>			(47,017)
<b>2</b> Capital gain net income or (net capital loss). <span style="font-size:small;">{ If gain, also enter in Part I, line 7 . . . If (loss), enter -0- in Part I, line 7 . . . }</span>			(47,017)
<b>3</b> 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 pages 12 and 17 of the instructions). If (loss), enter -0- in Part I, line 8 . . . . .			(2,533)

**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 organization liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the organization does not qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year; see page 17 of 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))
2001	1,439	60,839	0.0237
	0	1,791	0.0000
<b>2</b> Total of line 1, column (d) . . . . .			0.0237
<b>3</b> 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 . . . . .			01185
<b>4</b> Enter the net value of noncharitable-use assets for 2002 from Part X, line 5			29,114
<b>5</b> Multiply line 4 by line 3			345
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)			0
<b>7</b> Add lines 5 and 6			345
<b>8</b> 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 on page 17.			1,250

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 — see page 17 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter: _____ (attach copy of ruling letter if necessary—see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	0
c	All other domestic organizations 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	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	
6	Credits/Payments:		
a	2002 estimated tax payments and 2001 overpayment credited to 2002	6a	
b	Exempt foreign organizations — tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0
11	Enter the amount of line 10 to be: Credited to 2003 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	0

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10	X	
11	X	
12		
13		

1a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? **N/A**

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 18 of the instructions for definition)? **N/A**

1c Did the organization file Form 1120-POL for this year? **N/A**

2 Has the organization engaged in any activities that have not previously been reported to the IRS? **N/A**

3 Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? **N/A**

4a Did the organization have unrelated business gross income of \$1,000 or more during the year? **N/A**

4b If "Yes," has it filed a tax return on Form 990-T for this year? **N/A**

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? **N/A**

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? **N/A**

7 Did the organization have at least \$5,000 in assets at any time during the year? **N/A**

8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) **NEW YORK**

8b If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? **N/A**

9 Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2002 or the taxable year beginning in 2002 (see instructions for Part XIV on page 25)? **N/A**

10 Did any persons become substantial contributors during the tax year? **N/A**

11 Did the organization comply with the public inspection requirements for its annual returns and exemption application? **N/A**

12 The books are in care of **WILLIAM L. CHRISTIE** Telephone no. **(716) 652-5002**  
 Located at **2309 EMERY ROAD SOUTH WALES NY** ZIP+4 **14139**

13 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here **N/A** and enter the amount of tax-exempt interest received or accrued during the year **N/A**

**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
<b>1a</b> During the year did the organization (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</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 page 19 of the instructions)? . . . . . N/A	<b>1b</b>	
Organizations relying on a current notice regarding disaster assistance check here . . . . . <input type="checkbox"/>		
<b>c</b> Did the organization 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 2002? . . . . .	<b>1c</b>	X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2002, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2002? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," list the years ► 20 01 , 20 _____ , 19 _____ , 19 _____		
<b>b</b> Are there any years listed in 2a for which the organization 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 page 19 of the instructions.) . . . . .	<b>2b</b>	X
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20 _____ , 20 _____ , 19 _____ , 19 _____		
<b>3a</b> Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If "Yes," did it have excess business holdings in 2002 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 2002.) . . . . . N/A	<b>3b</b>	
<b>4a</b> Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	<b>4a</b>	X
<b>b</b> Did the organization 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 2002? . . . . .	<b>4b</b>	X
<b>5a</b> During the year did the organization pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</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 page 20 of the instructions)? . . . . . N/A	<b>5b</b>	
Organizations relying on a current notice regarding disaster assistance check here . . . . . <input type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d). . . . . N/A		
<b>6a</b> Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6b</b>	X
If you answered "Yes" to 6b, also file Form 8870.		

**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 page 20 of the 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 ATTACHED SCHEDULE				

**2** Compensation of five highest-paid employees (other than those included on line 1 — see page 20 of the instructions). If none, enter "NONE."

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

Total number of other employees paid over \$50,000 ..... 0

**3** Five highest-paid independent contractors for professional services — (see page 20 of the instructions). If none, enter "NONE."

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

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

**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 N/A	
2	
3	
4	

**Summary of Program-Related Investments** (see page 21 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		Amount
1	N/A	
2		0
3	All other program-related investments. See page 21 of the instructions.	
<b>Total.</b> Add lines 1 through 3		0

**Part X** Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 21 of the 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	28,078
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see page 22 of the instructions)	1c	
d	<b>Total</b> (add lines 1a, b, and c)		29,555
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 22 of the instructions)	4	443
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	1,456

**Part XI** Distributable Amount (see page 23 of the 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	1,456
2a	Tax on investment income for 2002 from Part VI, line 5	2a	0
b	Income tax for 2002. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,456
4a	Recoveries of amounts treated as qualifying distributions	4a	0
b	Income distributions from section 4947(a)(2) trusts	4b	0
c	Add lines 4a and 4b	4c	0
5	Add lines 3 and 4c	5	1,456
6	Deduction from distributable amount (see page 23 of the instructions)	6	0
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,456

**Part XII** Qualifying Distributions (see page 23 of the 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	1,250
b	Program-related investments — Total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,250
5	Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	0
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	

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 page 24 of the instructions)

	(a) Corpus	(b) Years prior to 2001	(c) 2001	(d) 2002
1 Distributable amount for 2002 from Part XI, line 7				1,456
2 Undistributed income, if any, as of the end of 2001:				
a Enter amount for 2001 only			1,571	
b Total for prior years: 20____, 19____, 19____		0		
3 Excess distributions carryover, if any, to 2002:				
a From 1997				
b From 1998				
c From 1999				
d From 2000			0	
e From 2001			0	
f Total of lines 3a through e	0			
4 Qualifying distributions for 2002 from Part XII, line 4: ▶ \$ 1,250				
a Applied to 2001, but not more than line 2a			1,250	
b Applied to undistributed income of prior years (Election required — see page 24 of the instructions)		0		
c Treated as distributions out of corpus (Election required — see page 24 of the instructions)	0			
d Applied to 2002 distributable amount				0
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2002 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount — see page 24 of the instructions		0		
e Undistributed income for 2001. Subtract line 4a from line 2a. Taxable amount — see page 24 of the instructions			321	
f Undistributed income for 2002. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2003				1,456
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 24 of the instructions)	0			
8 Excess distributions carryover from 1997 not applied on line 5 or line 7 (see page 25 of the instructions)	0			
9 Excess distributions carryover to 2003. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 1998				
b Excess from 1999				
c Excess from 2000			0	
d Excess from 2001			0	
e Excess from 2002			0	



**Part XIV Private Operating Foundations** (see page 25 of the instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2002, enter the date of the ruling . . . . .  4942(j)(3) or  4942(j)(5)
- b** Check box to indicate whether the organization is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test — enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test — Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test — enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

**Part XV Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year — see page 25 of the 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).)

WILLIAM L. CHRISTIE

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

NONE

- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
  - Check here  if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 25 of the 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:  
N/A

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

**c** Any submission deadlines:  
N/A

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

**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
<b>a Paid during the year</b>				
NIAGARA FRONTIER FLUTE ASSOCIATION 165 EXETER ROAD WILLIAMSVILLE NY 14221-3311	N/A	NOT-FOR PROFIT	SUPPORT SCHOLARSHIP	1,000
MUSIC-THEATRE GROUP INC SUITE 1001 30 WEST 26TH STREET NEW YORK, NY 10010-2011	N/A	NOT-FOR PROFIT	SUPPORT MUSIC THEATER	250
<b>Total</b> .....				<b>3a</b> 1,250
<b>b Approved for future payment</b>				
<b>Total</b> .....				<b>3b</b>





**Part I, Line 16c - Other Professional Fees**

	(a) Revenue and Expenses Per Books	(b) Net Investment Income
Investment management	<u>\$601</u>	<u>\$601</u>

**Part I, Line 23 - Other Expenses**

	(a) Revenue and Expenses Per Books	(b) Net Investment Income
Wire transfer charges	<u>\$ 75</u>	<u>\$ 75</u>

**Part VII-A, Line 10 - Substantial Contributors**

William L. Christie  
 2309 Emery Road  
 South Wales, New York 14139

**Part VIII, Line 1 - Officers, Directors, Trustees**

(a)	(b)	(c)	(d)	(e)
William L. Christie South Wales, New York	Trustee 1 hour	-0-	-0-	-0-
Ida J. Christie South Wales, New York	Trustee 1 hour	-0-	-0-	-0-

IDA J. CHRISTIE FUND FOR MUSIC  
2309 EMERY ROAD  
SOUTH WALES, NY 14139

E.I.N. 16-6503938  
FORM: 990-PF  
YEAR ENDING: DECEMBER 31, 2002

PART II, LINE 10b  
INVESTMENTS - CORPORATE STOCK

<u>STOCK</u>	<u>SHARES</u>	<u>BEGINNING OF YEAR BOOK VALUE</u>	<u>END OF YEAR BOOK VALUE</u>	<u>FMV</u>
AOL TIME WARNER INC		7,821		
ATMEL CORP		10,516		
BROADCOM CORP CLASS A		10,748	10,748	1,506
CISCO SYSTEMS INC		11,141	11,141	3,930
EMC CORP MASS		9,774		
MERCURY INTERACTIVE CORP		11,085	11,085	4,447
NETWORK APPLIANCE INC		10,084		
ORACLE CORP		10,017	10,017	3,240
SANMINA CORP		10,566		
SUN MICROSYSTEMS INC		10,188		
SYMANTEC CORP			<u>1,437</u>	<u>1,823</u>
		<u>\$ 101,940</u>	<u>\$ 52,249</u>	<u>\$16,911</u>

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PART IV, CAPITAL GAINS AND LOSSES

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1a COMMON STOCK, 200 SHS DELPHI CORP	P	07/31/2002	10/30/2002	\$ 1,360	\$ -	\$ 2,036	\$ (676)	\$ -	\$ -	\$ -	\$ (676)	S/T
b COMMON STOCK, 45 SHS TARGET CORP	P	07/26/2002	10/30/2002	1,377	-	1,459	(82)	-	-	-	(82)	S/T
c COMMON STOCK, 700 SHS ATMEL CORP	P	01/10/2001	07/26/2002	1,680	-	10,516	(8,836)	-	-	-	(8,836)	L/T
d COMMON STOCK, 150 SHS EMC CORP MASS	P	01/10/2001	07/26/2002	1,038	-	9,774	(8,736)	-	-	-	(8,736)	L/T
e COMMON STOCK, 180 SHS SANMINA SCIENCE CORP	P	01/10/2001	07/26/2002	642	-	6,785	(6,143)	-	-	-	(6,143)	L/T
f COMMON STOCK, 100 SHS SANMINA SCIENCE CORP	P	01/10/2001	07/26/2002	356	-	3,781	(3,425)	-	-	-	(3,425)	L/T
g COMMON STOCK, 350 SHS SUN MICROSYSTEMS INC	P	01/10/2001	07/26/2002	1,330	-	10,188	(8,858)	-	-	-	(8,858)	L/T
h COMMON STOCK, 180 SHS NETWORK APPLIANCE INC	P	01/10/2001	07/31/2002	1,598	-	10,084	(8,486)	-	-	-	(8,486)	L/T
i COMMON STOCK, 70 SHS TENET HEALTHCARE CORP	P	11/11/2002	11/06/2002	1,068	-	2,843	(1,775)	-	-	-	(1,775)	S/T
				<u>10,449</u>		<u>57,466</u>	<u>(47,017)</u>					
												LONG-TERM (44,484)
												SHORT-TERM (2,533)
												CAPITAL LOSS - LINE 2 <u>(47,017)</u>