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

2009

Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning

, and ending

G Check all that apply

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeUse the IRS
label
Otherwise,
print
or type
See Specific
Instructions

Name of foundation

MICKEY SHAPIRO CHARITABLE TRUST

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

31550 NORTHWESTERN HWY.

Room/suite

200

City or town, state, and ZIP code

FARMINGTON HILLS, MI 48334

A Employer identification number

30-6068151

B Telephone number

248-851-2700

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 ☐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)

\$ 703,431. (Part I, column (d) must be on cash basis)

J Accounting method ☒ Cash ☐ Accrual☐ Other (specify)**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

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

1 Contributions, gifts, grants, etc., received

250,000.

2 Check ☐ If the foundation is not required to attach Sch B

3 Interest on savings and temporary cash investments

119.

4 Dividends and interest from securities

22,086.

5a Gross rents

b Net rental income or (loss)

-126,044.

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

b Gross sales price for all assets on line 6a 587,255.

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

0.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

146,161.

22,205.

12 Total Add lines 1 through 11

0.

0.

13 Compensation of officers, directors, trustees, etc

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

c Other professional fees

17 Interest

18 Taxes

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 3

2,784.

2,784.

24 Total operating and administrative expenses. Add lines 13 through 23

2,784.

2,784.

25 Contributions, gifts, grants paid

306,225.

306,225.

26 Total expenses and disbursements

Add lines 24 and 25

309,009.

2,784.

306,225.

27 Subtract line 26 from line 12

-162,848.

a Excess of revenue over expenses and disbursements

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

19,421.

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

N/A

SCANNED APR 08 2010

Operating and Administrative Expenses

P 16

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing		254,047.	57,303.	57,303.
	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				
	7	Other notes and loans receivable ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock STMT 4	590,866.	624,762.	646,128.	
	c	Investments - corporate bonds				
Liabilities	11	Investments - land, buildings and equipment basis ▶				
		Less: accumulated depreciation ▶				
	12	Investments - mortgage loans				
	13	Investments - other				
	14	Land, buildings, and equipment basis ▶				
		Less: accumulated depreciation ▶				
	15	Other assets (describe ▶)				
	16	Total assets (to be completed by all filers)	844,913.	682,065.	703,431.	
	17	Accounts payable and accrued expenses				
	18	Grants payable				
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)	0.	0.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	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 ▶ <input checked="" type="checkbox"/>					
	and complete lines 27 through 31					
	27	Capital stock, trust principal, or current funds	0.	0.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.		
	29	Retained earnings, accumulated income, endowment, or other funds	844,913.	682,065.		
30	Total net assets or fund balances	844,913.	682,065.			
31	Total liabilities and net assets/fund balances	844,913.	682,065.			

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	844,913.
2	Enter amount from Part I, line 27a	2	-162,848.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	682,065.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	682,065.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a					
b SEE ATTACHED STATEMENTS					
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 587,255.		713,299.	-126,044.		
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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			-126,044.		
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	-126,044.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	N/A	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	295,446.	675,420.	.437426
2007	307,992.	868,894.	.354464
2006	291,950.	1,075,666.	.271413
2005	205,959.	728,977.	.282532
2004	230,014.	269,299.	.854121
2 Total of line 1, column (d)			2 2.199956
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 .439991
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 565,488.
5 Multiply line 4 by line 3			5 248,810.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 194.
7 Add lines 5 and 6			7 249,004.
8 Enter qualifying distributions from Part XII, line 4			8 306,225.

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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	194.
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	0.
3 Add lines 1 and 2		3	194.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	194.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	860.	
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	860.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	666.	
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input checked="" type="checkbox"/> 666. Refunded <input type="checkbox"/>	11	0.	

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 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. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> MI		
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

N/A

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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 acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► MICKEY SHAPIRO Telephone no. ► 248-851-2700 Located at ► 31550 NORTHWESTERN HWY, STE 200, FARMINGTON HILLS ZIP+4 ► 48334			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15		N/A

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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c
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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2009 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 2009.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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 2009?		4b

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

5a During the year did the foundation pay or incur any amount to:

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

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

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

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

6b

X

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MICKEY SHAPIRO	TRUSTEE			
31550 NORTHWESTERN HWY, SUITE 200				
FARMINGTON HILLS, MI 48334	0.00	0.	0.	0.

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

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

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

0

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

[illegible]

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

0

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		

Part IX-B	Summary of Program-Related Investments
------------------	---

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		
All other program-related investments. See instructions.		
3		

Total. Add lines 1 through 3

0.

Form **990-PF** (2009)

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	456,064.
b	Average of monthly cash balances	1b	118,035.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	574,099.
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	574,099.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	8,611.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	565,488.
6	Minimum investment return. Enter 5% of line 5	6	28,274.

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	28,274.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	194.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	194.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	28,080.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	28,080.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	28,080.

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	306,225.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	306,225.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	194.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	306,031.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				28,080.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	214,697.			
b From 2005	170,060.			
c From 2006	239,455.			
d From 2007	266,483.			
e From 2008	261,955.			
f Total of lines 3a through e	1,152,650.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	306,225.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				28,080.
e Remaining amount distributed out of corpus	278,145.			
5 Excess distributions carryover applied to 2009 (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	1,430,795.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	214,697.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	1,216,098.			
10 Analysis of line 9:				
a Excess from 2005	170,060.			
b Excess from 2006	239,455.			
c Excess from 2007	266,483.			
d Excess from 2008	261,955.			
e Excess from 2009	278,145.			

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 6				
Total			▶ 3a	306,225.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

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

[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
N/A		

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

Sign Here

Signature of officer or trustee _____ Date 3/31/10 Title Trustee

Paid Preparer's Use Only	Preparer's signature 	Date 03/13/10	Check if self-employed <input type="checkbox"/>	Preparer's identifying number
	Firm's name (or yours if self-employed), address, and ZIP code BERGER, GHERSI & LADUKE PLC 43940 WOODWARD AVE., SUITE 200 BLOOMFIELD HILLS, MI 48302-5026	EIN 	Phone no. (248) 333-3680	

Form **990-PF** (2009)

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

Employer identification number

MICKEY SHAPIRO CHARITABLE TRUST

30-6068151

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

MICKEY SHAPIRO CHARITABLE TRUST

30-6068151

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ASA SHAPIRO 3875 PINE HARBOR WEST BLOOMFIELD, MI 48323	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

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	68 SHS JPMORGAN US LARGE CAP	P	11/05/08	01/21/09
b	673 SHS HW MID CAP	P	02/02/06	03/26/09
c	1919 SHS THORNBURG COR GRWTH	P	07/09/07	03/26/09
d	5 SHS HW MID CAP	P	12/19/08	03/26/09
e	805 SHS BARON GROWTH	P	10/12/04	06/09/09
f	3671 SHS COLUMBIA MAR FOC EQ	P	12/11/03	06/09/09
g	1331 SHS COLUMBIA MAR FOC EQ	P	12/12/08	06/09/09
h	4648 SHS DELAWARE DIV INC	P	12/20/07	06/09/09
i	314 SHS DELAWARE DIV INC	P	06/20/08	06/09/09
j	4015 PIMCO COMM RET	P	03/15/06	06/09/09
k	1220 SHS PIMCO COMM RET	P	12/10/08	06/09/09
l	732 SHS JENN NAT RES	P	07/09/07	06/09/09
m	50 SHS JENN NAT RES	P	12/04/08	06/09/09
n	4433 SHS DWS RREEF	P	08/28/06	06/09/09
o	3010 SHS LOOMIS SAYLES	P	12/20/07	06/09/09

(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 851.		968.	-117.
b 7,472.		17,328.	-9,856.
c 19,589.		40,022.	-20,433.
d 67.		56.	11.
e 28,141.		37,379.	-9,238.
f 61,258.		71,148.	-9,890.
g 22,248.		19,168.	3,080.
h 39,097.		41,405.	-2,308.
i 2,641.		2,532.	109.
j 20,796.		38,899.	-18,103.
k 9,077.		8,041.	1,036.
l 26,731.		39,740.	-13,009.
m 1,751.		1,089.	662.
n 25,847.		46,954.	-21,107.
o 32,797.		41,443.	-8,646.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			-117.
b			-9,856.
c			-20,433.
d			11.
e			-9,238.
f			-9,890.
g			3,080.
h			-2,308.
i			109.
j			-18,103.
k			1,036.
l			-13,009.
m			662.
n			-21,107.
o			-8,646.

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

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

If gain, also enter in Part I, line 8, column (c).

If (loss), enter "-0-" in Part I, line 8

3

MICKEY SHAPIRO CHARITABLE TRUST

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	259 SHS LOOMIS SAYLES	P	06/24/08	06/09/09
b	1040 SHS HARTFORD MID CAP	P	02/02/06	06/09/09
c	4512 SHS EATON VANCE LRG CAP	P	07/09/07	06/09/09
d	611 SHS EATON VANCE LRG CAP	P	06/11/08	06/09/09
e	3521 SHS EATON VANCE STRATEGIC INC	P	10/03/08	06/09/09
f	5296 SHS JP MORGAN	P	11/05/08	06/09/09
g	43 SHS DELAWARE DIV INC	P	06/15/09	10/13/09
h	2671 SHS DELAWARE DIV	P	06/15/09	11/16/09
i	2273 SHS PIMCO TOTAL RET	P	06/15/09	11/16/09
j	2685 SHS DELAWARE DIV	P	06/15/09	12/24/09
k	2311 SHS PIMCO TOTAL RET	P	06/15/09	12/24/09
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 3,087.		2,918.	169.
b 15,668.		23,855.	-8,187.
c 55,484.		77,861.	-22,377.
d 8,688.		8,078.	610.
e 26,024.		25,958.	66.
f 79,546.		75,001.	4,545.
g 395.		362.	33.
h 25,000.		22,676.	2,324.
i 25,000.		23,614.	1,386.
j 25,000.		22,798.	2,202.
k 25,000.		24,006.	994.
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			169.
b			-8,187.
c			-22,377.
d			610.
e			66.
f			4,545.
g			33.
h			2,324.
i			1,386.
j			2,202.
k			994.
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	-126,044.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8 }	3	N/A

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

SOURCE	AMOUNT
MERRILL LYNCH #22713	119.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	119.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH #22711	22,066.	0.	22,066.
MERRILL LYNCH #22713	20.	0.	20.
TOTAL TO FM 990-PF, PART I, LN 4	22,086.	0.	22,086.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BROKER FEES	2,784.	2,784.		0.
TO FORM 990-PF, PG 1, LN 23	2,784.	2,784.		0.

FORM 990-PF CORPORATE STOCK STATEMENT 4

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VARIOUS MUTUAL FUNDS	624,762.	646,128.
TOTAL TO FORM 990-PF, PART II, LINE 10B	624,762.	646,128.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS	STATEMENT	5
	PART VII-A, LINE 10		

NAME OF CONTRIBUTOR	ADDRESS
ASA SHAPIRO	3875 PINE HARBOR WEST BLOOMFIELD, MI 48323

FORM 990-PF	GRANTS AND CONTRIBUTIONS	STATEMENT	6
	PAID DURING THE YEAR		

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ACWIS	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	200.
ALZHEIMERS ASSOC	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,150.
AMERICAN FRIENDS OF BNAI LEVY	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,000.
AMERICAN JEWISH COMMITTEE	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	10,000.
ARMDI	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	500.
B'NAI LEVI FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,000.

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CONGREGATION BETH AM	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	23,450.
CROHNS AND COLITIS FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
FORGOTTEN HARVEST	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,000.
FRIENDS OF THE IDF	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	10,000.
GREENWOOD HOUSE FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
HADASSAH	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	50.
JEWISH COMMUNITY CENTER OF METRO DETROIT	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	1,750.
JEWISH FAMILY SERVICES	<i>NONE CHARITABLE WITHOUT RESTRICTIONS</i>	<i>501(C)(3)</i>	500.
JEWISH FEDERATION OF METRO DETROIT	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	10,000.
JEWISH HOSPICE	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	25,100.

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JEWISH HOSPICE AND CHAPLAINCY	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	300.
JUVENILE LAW CENTER	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,000.
KADIMA	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	150.
KARMANOS CANCER INSTITUTE	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	6,525.
KENT COUNTY PARKS FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	250.
MAKE A WISH	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
MEMORIAL SLOAN-KETTERING CANCER	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	200.
MICHIGAN HUMANE SOCIETY	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
MICHIGAN OPERA THEATRE	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
OAKLAND FAMILY SERVICES	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.

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PARKINSON'S FOUNDATION OF MICHIGAN	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
SHOAH FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	50,000.
SIGMA ALPHA MU FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
THE AMERICAN HOUSE GERONTOLOGY	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	200.
TEMPLE SHO SHALOM	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
THE BEAUMONT FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	20,100.
THE FRIENDSHIP CIRCLE	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	100.
THE SAINT LOUIS CENTER	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	2,500.
TRIPLE CROWN KINGS	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	200.
UNITED STATES HOLOCAUST MUSEUM	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	111,550.

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UNIVERSITY OF DETROIT JESUIT HIGH SCHOOL	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	300.
UNIVERSITY OF MICHIGAN	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	250.
WEST BLOOMFIELD SCHOOL DISTRICT	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	1,000.
YESHIVATH BETH YEHUDAH	NONE CHARITABLE WITHOUT RESTRICTIONS	501(C)(3)	5,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

306,225.