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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

6* Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE JAMES J. AND JOAN A. GARDNER FAMILY FOUNDATION		A Employer identification number 31-1397164
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 6847 CINTAS BOULEVARD, SUITE 120		B Telephone number 513-459-1085
	City or town, state, and ZIP code MASON, OH 45040		C If exemption application is pending, 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		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 47,966,895. (Part I, column (d) must be on cash basis)		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	2,034,446.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	629.	629.		STATEMENT 1
	4 Dividends and interest from securities	129,383.	129,383.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	2,460,972.			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		2,463,399.		
	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	663,174.	619,639.		STATEMENT 3	
12 Total. Add lines 1 through 11	5,288,604.	3,213,050.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees STMT 4	25,000.	0.		25,000.
	17 Interest				
	18 Taxes STMT 5	164,200.	0.		200.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	896.	0.		896.
	22 Printing and publications				
	23 Other expenses STMT 6	60.	0.		60.
	24 Total operating and administrative expenses. Add lines 13 through 23	190,156.	0.		26,156.
	25 Contributions, gifts, grants paid	2,343,798.			2,343,798.
26 Total expenses and disbursements. Add lines 24 and 25	2,533,954.	0.		2,369,954.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2,754,650.				
b Net investment income (if negative, enter -0-)		3,213,050.			
c Adjusted net income (if negative, enter -0-)			N/A		

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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		1.	1.
	2 Savings and temporary cash investments	23,931.	82,409.	82,409.
	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 7	120,043.	74.	9,613,052.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶ Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 8	29,206,483.	32,021,331.	38,271,433.
14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	29,350,457.	32,103,815.	47,966,895.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☒ X and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	29,350,457.	32,103,815.	
	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			
	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	29,350,457.	32,103,815.		
31 Total liabilities and net assets/fund balances	29,350,457.	32,103,815.		

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	29,350,457.
2 Enter amount from Part I, line 27a	2	2,754,650.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	32,105,107.
5 Decreases not included in line 2 (itemize) ▶ NON-DEDUCTIBLE EXPENSE	5	1,292.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	32,103,815.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b 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			2,463,399.

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			
b			
c			
d			
e			2,463,399.

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	2,463,399.
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	2,167,628.	47,355,058.	.045774
2007	2,584,601.	55,637,784.	.046454
2006	2,301,569.	52,829,797.	.043566
2005	1,480,060.	41,591,358.	.035586
2004	991,137.	26,907,354.	.036835

2 Total of line 1, column (d)	2	.208215
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	.041643
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	43,668,041.
5 Multiply line 4 by line 3	5	1,818,468.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	32,131.
7 Add lines 5 and 6	7	1,850,599.
8 Enter qualifying distributions from Part XII, line 4	8	2,369,954.

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.

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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	32,131.
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	32,131.
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	32,131.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	57,552.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	18,000.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	75,552.
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	43,421.
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax ☐ 43,421. Refunded ☒	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. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ OH		
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

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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 ▶ RICHARD L. ROEDING, JR. Located at ▶ 6847 CINTAS BOULEVARD, SUITE 120, MASON, OH Telephone no. ▶ 513-459-1085 ZIP+4 ▶ 45040			
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?	☐ 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 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 ▶	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 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

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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)?

☐ 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

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
SEE STATEMENT 9		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

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Part VIII**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3 Five highest-paid independent contractors for professional services.** 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

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	
	0.
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	
	0.
2	
All other program-related investments. See instructions.	
3 N/A	
	0.
	0.

Total. Add lines 1 through 3

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	10,879,971.
b	Average of monthly cash balances	1b	64,959.
c	Fair market value of all other assets	1c	33,388,107.
d	Total (add lines 1a, b, and c)	1d	44,333,037.
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	44,333,037.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	664,996.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	43,668,041.
6	Minimum investment return. Enter 5% of line 5	6	2,183,402.

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	2,183,402.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	32,131.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	5,367.
c	Add lines 2a and 2b	2c	37,498.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,145,904.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	2,145,904.
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	2,145,904.

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	2,369,954.
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	2,369,954.
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	32,131.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,337,823.

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				2,145,904.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			2,080,300.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 2,369,954.				
a Applied to 2008, but not more than line 2a			2,080,300.	
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				289,654.
e Remaining amount distributed out of corpus	0.			
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	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 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				1,856,250.
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	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

3 Grants and Contributions Paid During the Year or Approved for Future Payment

923611 02-02-10

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

THE JAMES J. AND JOAN A. GARDNER
FAMILY FOUNDATION

Employer identification number

31-1397164

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
**THE JAMES J. AND JOAN A. GARDNER
 FAMILY FOUNDATION**

Employer identification number

31-1397164

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	GARDNER FAMILY 1992 CHARITABLE LEAD TRUST 6847 CINTAS BOULEVARD, SUITE 120 CINCINNATI, OH 45262	\$ 27,446.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2	GARDNER FAMILY 2000 CHARITABLE TRUST 6847 CINTAS BOULEVARD, SUITE 120 CINCINNATI, OH 45262	\$ 2,007,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (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	100,000 SHARE CINTAS CORPORATION			
b	SH ASSET PRESERVATION SPEC OPP LOSS ON DISPOSITIO			
c	SH OPTION VOLATILITY LOSS ON DISPOSITION			
d	SH PREMIUM INCOME			
e	SH FIXED INCOME			
f	SH MARKET NEUTRAL			
g	SH EQUITIES			
h	SH PRIVATE EQUITY FUND I			
i	SH REAL RETURN			
j	SH OPTION VOLATILITY			
k	SH ASSET PRESERVATION SPEC OPP			
l	SH FIXED INCOME			
m	SH MARKET NEUTRAL			
n	SH EQUITIES			
o	SH ASSET PRESERVATION SPEC OPP			

(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			2,781,436.
b			<876,104.>
c			<104,492.>
d			<45,809.>
e			297,861.
f			77,577.
g			258,798.
h			9,365.
i			<100,717.>
j			5.
k			163,052.
l			<10,565.>
m			24,813.
n			<10,097.>
o			<1,724.>

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			2,781,436.
b			<876,104.>
c			<104,492.>
d			<45,809.>
e			297,861.
f			77,577.
g			258,798.
h			9,365.
i			<100,717.>
j			5.
k			163,052.
l			<10,565.>
m			24,813.
n			<10,097.>
o			<1,724.>

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

2,463,399.

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
FIFTH THIRD BANK	603.
INTERNAL REVENUE SERVICE	26.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	629.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CINTAS CORPORATTION	129,383.	0.	129,383.
TOTAL TO FM 990-PF, PART I, LN 4	129,383.	0.	129,383.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
SH PREMIUM INCOME LLC	58,648.	58,648.	
SH CASH MANAGEMENT LLC	14,891.	14,891.	
SH FIXED INCOME LLC	205,600.	191,033.	
SH MARKET NEUTRAL LLC	120,401.	104,959.	
SH EQUITIES LP	15,500.	16,805.	
SH REAL RETURN LLC	<73,675.>	<74,164.>	
SH OPTION VOLATILITY LLC	89,621.	89,621.	
SH PRIVATE EQUITY FUND I	<50,187.>	<46,857.>	
SH ASSET PRESERVATION	272,790.	257,901.	
SH OS LLC	6,802.	6,802.	
SH FIXED INCOME LLC	146.	0.	
SH MARKET NEUTRAL LLC	5.	0.	
SH ASSET PRESERVATION	2,632.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	663,174.	619,639.	

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEES	25,000.	0.		25,000.
TO FORM 990-PF, PG 1, LN 16C	25,000.	0.		25,000.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX ESTIMATES	164,000.	0.		0.
STATE FILING FEE	200.	0.		200.
TO FORM 990-PF, PG 1, LN 18	164,200.	0.		200.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMINISTRATIVE FEES	60.	0.		60.
TO FORM 990-PF, PG 1, LN 23	60.	0.		60.

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CINTAS CORPORATION	74.	9,613,052.
TOTAL TO FORM 990-PF, PART II, LINE 10B	74.	9,613,052.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SH PREMIUM INCOME LLC	COST	<36,108.>	5,183,807.
SH CASH MANAGEMENT LLC	COST	724,319.	741,388.
SH FIXED INCOME LLC	COST	6,952,733.	7,403,135.
SH MARKET NEUTRAL LLC	COST	4,807,759.	4,981,603.
SH EQUITIES LP	COST	10,307,473.	10,537,449.
SH REAL RETURN LLC	COST	7,946,884.	8,009,750.
SH OPTION VOLATILITY	COST	0.	0.
SUMMER HILL ASSET PRESERVATIONS	COST		
SPECIAL OPPORTUNITIES		0.	0.
SUMMER HILL PRIVATE EQUITY FUND I	COST	573,333.	674,491.
SUMMER HILL OS, LLLC	COST	744,938.	739,810.
TOTAL TO FORM 990-PF, PART II, LINE 13		32,021,331.	38,271,433.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	9
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
LINDA G. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TREASURER AND 1.00	TRUSTEE 0.	0.	0.
LORRAINE G. SOMMER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
SPENCER J. GARDNER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
MARGARET M. JOHNS 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	SECRETARY AND 1.00	TRUSTEE 0.	0.	0.
GARY D. JOHNS 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.

THE JAMES J. AND JOAN A. GARDNER FAMILY

31-1397164

THOMAS J. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
JOAN A. GARDNER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	VICE-PRESIDENT AND TRUSTEE 1.00	0.	0.	0.
JAMES J. GARDNER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	PRESIDENT AND TRUSTEE 1.00	0.	0.	0.
ADAM T. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
ERIC G. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
JONATHON J. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
LAURA K. MUELLER 6847 CINTAS BOULEVARD, SUITE 120 MASON, OH 45040	TRUSTEE 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 10

NAME OF MANAGER

LINDA G. MUELLER
LORRAINE G. SOMMER
SPENCER J. GARDNER
MARGARET M. JOHNS
JOAN A. GARDNER
JAMES J. GARDNER

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XV, LINES 2A THROUGH 2D

STATEMENT 11

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

THE JAMES J. AND JOAN A. GARDNER FAMILY FOUNDATION C/O SUMMER HILL, INC.
6847 CINTAS BOULEVARD, SUITE 120
MASON, OH 45040

TELEPHONE NUMBER

513-459-1085

FORM AND CONTENT OF APPLICATIONS

LETTER STATING PURPOSE AND AMOUNT OF GRANT/GENERAL INFORMATION ON
ORGANIZATION

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 12

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
BAPTIST HEALTH SOUTH FLORIDA FOUNDATION MIAMI, FL	NONE FINANCIAL AID	PUBLIC CHARITY	7,000.
BOYS HOPE GIRLS HOPE CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	50,000.
CINCINNATI MUSICAL FESTIVAL ASSOCIATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	5,000.
DIOCESAN CATHOLIC CHILDREN'S HOME FORT MITCHELL, KY	NONE FINANCIAL AID	PUBLIC CHARITY	25,000.
DOMINICAN FOUNDATION NEW YORK, NY	NONE FINANCIAL AID	PUBLIC CHARITY	50,000.
DRAKE CENTER AUXILLARY CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	5,000.
FINE ARTS FUND CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	1,650.
FIRST DESCENTS VAIL, CO	NONE FINANCIAL AID	PUBLIC CHARITY	5,000.

THE JAMES J. AND JOAN A. GARDNER FAMILY

31-1397164

FISHER HOUSE FOUNDATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	50,000.
FRIARS CLUB CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	10,000.
GREATER CINCINNATI ARTS & EDUCATION CENTER FOR THE SCHOOL OF CREAT & PERF CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	25,000.
INTERNATIONAL RETT SYNDROME CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	2,500.
M.D. ANDERSON ORLANDO, FL	NONE FINANCIAL AID	PUBLIC CHARITY	40,000.
MADONNA HOUSE CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	15,000.
MARY MAGDELAN FOUNDATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	100,000.
MERCY HEALTH PARTNERS CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	60,000.
NATIONAL COALITION FOR THE PROTECTION OF CHILDREN AND FAMILIES CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	100,000.
OCEAN REEF CULTURAL CENTER KEY LARGO, FL	NONE FINANCIAL AID	PUBLIC CHARITY	53,800.

OCEAN REEF FOUNDATION KEY LARGO, FL	NONE FINANCIAL AID	PUBLIC CHARITY	4,848.
OHIO RIVER CORRIDOR INITIATIVE CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	10,000.
ORLANDO REGIONAL HEALTHCARE FOUNDATION ORLANDO, FL	NONE FINANCIAL AID	PUBLIC CHARITY	100,000.
OUR LADY OF THE SNOW GRANBY, CO	NONE FINANCIAL AID	PUBLIC CHARITY	40,000.
PREGNANCY CENTER EAST CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	40,000.
PRIESTS FOR LIFE STATEN ISLAND, NY	NONE FINANCIAL AID	PUBLIC CHARITY	15,000.
SISTERS OF NOTRE DAME DE NAMUR CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	108,000.
SOCIETY OF ST. VINCENT DEPAUL CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	5,000.
SPRINGER SCHOOL & CENTER CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	50,000.
ST. DANIELS PROPHET CHURCH OURAY, CO	NONE FINANCIAL AID	PUBLIC CHARITY	10,000.

THE JAMES J. AND JOAN A. GARDNER FAMILY

31-1397164

ST. XAVIER HIGH SCHOOL CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	30,000.
STEPPING STONES CENTER CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	21,000.
SUMMIT COUNTRY DAY SCHOOL CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	20,000.
UNIVERSITY OF CINCINNATI FOUNDATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	1220000.
VISIONS COMMUNITY SERVICES CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	15,000.
XAVIER UNIVERSITY CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	50,000.

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

2,343,798.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
APPROVED FOR FUTURE PAYMENT

STATEMENT 13

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
BAPTIST HEALTH SOUTH FLORIDA FOUNDATION MIAMI, FL	NONE FINANCIAL AID	PUBLIC CHARITY	14,000.
GREATER CINCINNATI ARTS & EDUCATION CENTER FOR THE SCHOOL OF CREAT & PERF CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	125,000.
OCEAN REEF CULTURAL CENTER KEY LARGO, FL	NONE FINANCIAL AID	PUBLIC CHARITY	892,400.
ORLANDO REGIONAL HEALTHCARE FOUNDATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	300,000.
PREGNANCY CENTER EAST CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	160,000.
SISTERS OF NOTRE DAME DE NAMUR CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	200,000.
UNIVERSITY OF CINCINNATI FOUNDATION CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	3880000.
XAVIER UNIVERSITY CINCINNATI, OH	NONE FINANCIAL AID	PUBLIC CHARITY	200,000.

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

5,771,400.

FORM 990-PF

OTHER REVENUE

STATEMENT 14

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC- TION INCOME
SH PREMIUM INCOME LLC			18	58,648.	
SH CASH MANAGEMENT LLC			18	14,891.	
SH FIXED INCOME LLC	900000	14,567.	18	191,033.	
SH MARKET NEUTRAL LLC	900000	15,442.	18	104,959.	
SH EQUITIES LP	900000	<1,305.>	18	16,805.	
SH REAL RETURN LLC	900000	489.	18	<74,164.>	
SH OPTION VOLATILITY LLC			18	89,621.	
SH PRIVATE EQUITY FUND I	900000	<3,330.>	18	<46,857.>	
SH ASSET PRESERVATION	900000	14,889.	18	257,901.	
SH OS LLC			18	6,802.	
SH FIXED INCOME LLC			18	146.	
SH MARKET NEUTRAL LLC			18	5.	
SH ASSET PRESERVATION			18	2,632.	
TOTAL TO FORM 990-PF, PG 11, LN 11		40,752.		622,422.	

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization THE JAMES J. AND JOAN A. GARDNER FAMILY FOUNDATION	Employer identification number 31-1397164
	Number, street, and room or suite no. If a P.O. box, see instructions. 6847 CINTAS BOULEVARD, SUITE 120	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MASON, OH 45040	

Check type of return to be filed (File a separate application for each return):

- ☐ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☒ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

RICHARD L. ROEDING, JR.

- The books are in the care of **6847 CINTAS BOULEVARD, SUITE 120 - MASON, OH 45040**

Telephone No. **513-459-1085**

FAX No.

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

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010**.
- 5 For calendar year **2009**, or other tax year beginning , and ending .
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension
INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN IS NOT YET AVAILABLE.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	75,552.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	75,552.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **[Signature]** Title **CPA**

Date **8/4/10**

Form 8868 (Rev 4-2009)

AUG 05 2010

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

Part I only ☐

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization THE JAMES J. AND JOAN A. GARDNER FAMILY FOUNDATION	Employer identification number 31-1397164
	Number, street, and room or suite no. If a P.O. box, see instructions. 6847 CINTAS BOULEVARD, SUITE 120	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MASON, OH 45040	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|---|------------------------------------|
| ☐ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☒ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

RICHARD L. ROEDING, JR.

- The books are in the care of ► **6847 CINTAS BOULEVARD, SUITE 120 - MASON, OH 45040**
Telephone No. ► **513-459-1085** FAX No. ►

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

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2009** or
► ☐ tax year beginning , and ending .

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	75,552.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	75,552.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

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

Form 8868 (Rev. 4-2009)

MAY 12 2010