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Return of Private Foundation

OMB No 1545-0052

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

THE SELIGMAN FAMILY FOUNDATION

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

ONE TOWNE SQUARE

Room/suite

1913

City or town, state, and ZIP code

SOUTHFIELD, MI 48076

A Employer identification number

38-2972397

B Telephone number

(248) 862-8000

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

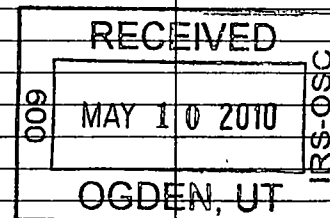
J Accounting method: ☒ Cash ☐ Accrual

(Part II, col. (c), line 16)

☐ Other (specify)

\$ 1,181,254. (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(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	542,261.		N/A	
2	Check ☐ if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	2,557.	2,557.		STATEMENT 1
4	Dividends and interest from securities	2,432.	2,432.		STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	-30,063.			
b	Gross sales price for all assets on line 6a	127,862.			
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	14,201.	14,201.		STATEMENT 3
12	Total. Add lines 1 through 11	531,388.	19,190.		
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				
17	Interest	961.	961.		0.
18	Taxes	222.	222.		0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses				
24	Total operating and administrative expenses. Add lines 13 through 23	1,183.	1,183.		0.
25	Contributions, gifts, grants paid	545,544.			545,544.
26	Total expenses and disbursements. Add lines 24 and 25	546,727.	1,183.		545,544.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-15,339.			
b	Net investment income (if negative, enter -0-)		18,007.		
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				
	2	Savings and temporary cash investments		813,878.	465,267.	465,267.
	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 5		811,967.	685,321.	399,412.
	c	Investments - corporate bonds				
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 ▶ STATEMENT 6)		0.	459,918.	316,575.	
16	Total assets (to be completed by all filers)		1,625,845.	1,610,506.	1,181,254.	
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 ▶ ☐					
	and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ ☒					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds		0.	0.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund		2,472,857.	2,472,857.		
29	Retained earnings, accumulated income, endowment, or other funds		-847,012.	-862,351.		
30	Total net assets or fund balances		1,625,845.	1,610,506.		
31	Total liabilities and net assets/fund balances		1,625,845.	1,610,506.		

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	1,625,845.
2	Enter amount from Part I, line 27a	2	-15,339.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,610,506.
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	1,610,506.

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 625 SHS GOLDMAN SACHS	P	11/16/07	08/14/09
b 1250 CITIGROUP	P	04/17/09	08/14/09
c 1250 SHS BANK OF AMERICA	P	04/17/09	08/14/09
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 101,263.		139,169.	-37,906.
b 5,050.		4,775.	275.
c 21,549.		13,981.	7,568.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) 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	
a			-37,906.
b			275.
c			7,568.
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	-30,063.
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	560,344.	1,617,655.	.346393
2007	1,192,735.	1,608,216.	.741651
2006	1,496,018.	2,115,071.	.707313
2005	918,238.	2,999,867.	.306093
2004	798,205.	3,542,606.	.225316

2 Total of line 1, column (d)	2	2.326766
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	.465353
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,086,921.
5 Multiply line 4 by line 3	5	505,802.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	180.
7 Add lines 5 and 6	7	505,982.
8 Enter qualifying distributions from Part XII, line 4	8	545,544.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	180.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		3	180.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	180.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 1,118.		
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	1,118.
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	938.
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax	938. 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?		
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) 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 STMT 7	X	

N/A

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)	SEE STATEMENT 8	SEE STATEMENT 9	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?			13	X	

Website address ► N/A

14 The books are in care of ► SELIGMAN FAMILY FOUNDATION Telephone no. ► (248) 862-8000
 Located at ► ONE TOWNE SQUARE, STE. 1913, SOUTHFIELD, MI ZIP+4 ► 48076

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)?	N/A	1b
Organizations relying on a current notice regarding disaster assistance check here	► ☐	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No	
If "Yes," list the years ► _____ , _____ , _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	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 X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b X

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
SCOTT SELIGMAN	PRESIDENT & TRUSTEE			
ONE TOWNE SQUARE, STE. 1913				
SOUTHFIELD, MI 48076	0.00	0.	0.	0.
SANDRA SELIGMAN	SECRETARY & TRUSTEE			
ONE TOWNE SQUARE, STE. 1913				
SOUTHFIELD, MI 48076	0.00	0.	0.	0.
SETH MELTZER	TREASURER & TRUSTEE			
ONE TOWNE SQUARE, STE. 1913				
SOUTHFIELD, MI 48076	0.00	0.	0.	0.
STEPHANIE M. ZIMMERMAN	TRUSTEE			
ONE TOWNE SQUARE, STE. 1913				
SOUTHFIELD, MI 48076	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

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	355,616.
b	Average of monthly cash balances	1b	613,719.
c	Fair market value of all other assets	1c	134,138.
d	Total (add lines 1a, b, and c)	1d	1,103,473.
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	1,103,473.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	16,552.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,086,921.
6	Minimum investment return Enter 5% of line 5	6	54,346.

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	54,346.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	180.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	180.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	54,166.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	54,166.
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	54,166.

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	545,544.
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	545,544.
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	180.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	545,364.

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				54,166.
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	623,315.			
b From 2005	771,671.			
c From 2006	1,398,934.			
d From 2007	1,116,210.			
e From 2008	480,760.			
f Total of lines 3a through e	4,390,890.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$	545,544.			
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				54,166.
e Remaining amount distributed out of corpus	491,378.			
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	4,882,268.			
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	623,315.			
9 Excess distributions carryover to 2010 Subtract lines 7 and 8 from line 6a	4,258,953.			
10 Analysis of line 9:				
a Excess from 2005	771,671.			
b Excess from 2006	1,398,934.			
c Excess from 2007	1,116,210.			
d Excess from 2008	480,760.			
e Excess from 2009	491,378.			

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

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount		
Name and address (home or business)							
a Paid during the year							
SEE STATEMENT 11							
Total					▶ 3a		545,544.
b Approved for future payment							
NONE							
Total					▶ 3b		0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue:					
a	_____					
b	_____					
c	_____					
d	_____					
e	_____					
f	_____					
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	2,557.	
4	Dividends and interest from securities			14	2,432.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income			14	14,201.	
8	Gain or (loss) from sales of assets other than inventory			18	-30,063.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue:					
a	_____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e)		0.		-10,873.	0.
13	Total. Add line 12, columns (b), (d), and (e)					
(See worksheet in line 13 instructions to verify calculations.)						

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

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

THE SELIGMAN FAMILY FOUNDATION

38-2972397

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

THE SELIGMAN FAMILY FOUNDATION

38-2972397

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	IRVING R. SELIGMAN TRUST ONE TOWNE SQUARE, SUITE 1913 SOUTHFIELD, MI 48076	\$ 542,261.	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)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

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

SOURCE	AMOUNT
COMERICA BANK	285.
GOLDMAN SACHS	2,271.
SEC SETTLEMENT	1.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	2,557.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
GOLDMAN SACHS	2,429.	0.	2,429.
UBS	3.	0.	3.
TOTAL TO FM 990-PF, PART I, LN 4	2,432.	0.	2,432.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
SEC SPECIALISTS SETTLEMENT FUND	6,789.	6,789.	
FOUNDATION ESTATE CAPITAL	7,412.	7,412.	
TOTAL TO FORM 990-PF, PART I, LINE 11	14,201.	14,201.	

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE OF MICHIGAN	20.	20.		0.
US TREASURY	202.	202.		0.
TO FORM 990-PF, PG 1, LN 18	222.	222.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VARIOUS CORP MARKETABLE STOCKS	685,321.	399,412.
TOTAL TO FORM 990-PF, PART II, LINE 10B	685,321.	399,412.

FORM 990-PF	OTHER ASSETS	STATEMENT	6
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
INVEST IN FOUNDATION ESTATE	0.	459,918.	316,575.
TO FORM 990-PF, PART II, LINE 15	0.	459,918.	316,575.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10	STATEMENT	7
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NAME OF CONTRIBUTOR	ADDRESS
IRVING R. SELIGMAN, TRUST	ONE TOWNE SQUARE, SUITE 1913 SOUTHFIELD, MI 48076

FORM 990-PF	TRANSFERS TO CONTROLLED ORGANIZATIONS	STATEMENT	8
	PART VII-A, LINE 11A		

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
FOUNDATION ESTATE CAPITAL LLC	27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH TO CONTROLLED ENTITY ON 7/8/09

AMOUNT
OF TRANSFER

722,000.

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
FOUNDATION ESTATE CAPITAL LLC	27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF 1,875 SHARES OF GOLDMAN SACHS STOCK

AMOUNT
OF TRANSFER

417,506.

TOTAL AMOUNT OF TRANSFERS TO CONTROLLED ORGANIZATIONS	1,139,506.
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FORM 990-PF	TRANSFERS FROM CONTROLLED ORGANIZATIONS	STATEMENT	9
	PART VII-A, LINE 11A		

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
FOUNDATION ESTATE CAPITAL LLC	27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH FROM CONTROLLED ENTITY ON 8/19/09

AMOUNT
OF TRANSFER

65,000.

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
FOUNDATION ESTATE CAPITAL LLC	27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH FROM CONTROLLED ENTITY ON 9/30/09

AMOUNT
OF TRANSFER

155,000.

THE 'SELIGMAN FAMILY FOUNDATION

38-2972397

NAME OF CONTROLLED ENTITY

EMPLOYER ID NO

FOUNDATION ESTATE CAPITAL LLC

27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH FROM CONTROLLED ENTITY ON 10/27/09

AMOUNT
OF TRANSFER

70,000.

NAME OF CONTROLLED ENTITY

EMPLOYER ID NO

FOUNDATION ESTATE CAPITAL LLC

27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH FROM CONTROLLED ENTITY ON 11/5/09

AMOUNT
OF TRANSFER

200,000.

THE 'SELIGMAN FAMILY FOUNDATION

38-2972397

NAME OF CONTROLLED ENTITY

EMPLOYER ID NO

FOUNDATION ESTATE CAPITAL LLC

27-0414790

ADDRESS

2000 TOWN CENTER, SUITE 1360
SOUTHFIELD, MI 48075

DESCRIPTION OF TRANSFER

TRANSFER OF CASH FROM CONTROLLED ENTITY ON 12/30/09

AMOUNT
OF TRANSFER

197,000.

TOTAL AMOUNT OF TRANSFERS FROM CONTROLLED ORGANIZATIONS

687,000.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 10

NAME OF MANAGER

SCOTT SELIGMAN
SANDRA SELIGMAN
SETH MELTZER

FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT 11
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
A MINER MIRACLE	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
ASPEN VALLEY LAND TRUST	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
BARBARA ANN KARMANOS CANCER INSTITUTE	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	9,804.
C.A.N.D.L.E.S	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,000.
CALIFORNIA HISTORICAL SOCIETY	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	100.
CHAMBER MUSIC SOCIETY OF DETROIT	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
CHINESE HISTORICAL SOCIETY OF AMERICA	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
CONTEMPORARY JEWISH MUSEUM	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	100,000.

THE 'SELIGMAN FAMILY FOUNDATION

38-2972397

FRIENDSHIP CIRCLE	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	25,000.
GIANTS COMMUNITY FUND	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	690.
GLBT HISTORICAL SOCIETY	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
HENRY FORD HEALTH SYSTEMS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
ISRAEL IN THE GARDENS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,500.
JEWISH COMMUNITY FEDERATION	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	3,000.
JEWISH COMMUNITY FEDERATION OF SAN FRANCISCO	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	30,000.
JEWISH FAMILY & CHILDRENS SERVICES	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
JEWISH FEDERATION OF LAS VEGAS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	30,000.
JEWISH FEDERATION OF METROPOLITAN DETROIT	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	105,000.

THE SELIGMAN FAMILY FOUNDATION

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JEWISH FEDERATION OF NEW MEXICO	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	25,000.
JEWISH FEDERATION OF SOUTHERN ARIZONA	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,500.
JEWISH NATIONAL FUND	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
JEWISH VOCATIONAL SERVICES	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
JTA, INC.	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	10,000.
MAITRI	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,000.
MOUNT SINAI MEDICAL CENTER FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	20,000.
NEUROMUSCULAR DISEASE FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,500.
PALACE OF FINE ARTS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
POSITIVE RESOURCE CENTER	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,500.

THE SELIGMAN FAMILY FOUNDATION38-2972397

PROJECT OPEN HAND, SAN FRANCISCO, CALIFORNIA	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,750.
SAN FRANCISCO ARCHITECTURAL HERITAGE	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	500.
SAN FRANCISCO MUSEUM & HISTORICAL SOCIETY	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	5,000.
SCOTCH PTO	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	200.
THE BIRTHRIGHT ISRAEL FOUNDATION	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	78,000.
THE DETROIT INSTITUTE OF ARTS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	50,000.
THE WOLFSONIAN-FIU	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,500.
UJC/JEWISH FEDERATION OF LAS VEGAS	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	3,600.
UNITED JEWISH COMMUNITIES	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	1,400.
WAYNE STATE UNIVERSITY	NONE CHARITABLE WITHOUT RESTRICTIONS	107 (C)	2,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			<u>545,544.</u>