Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

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

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

OMB No 1545-0052

2009

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 change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: Gary W Dietrich Family Foundation

Number and street (or P O box number if mail is not delivered to street address): c/o Foundation Source, 501 Silverside Road — Room/suite: 123

City or town, state, and ZIP code: Wilmington DE 19809-1377

A Employer identification number: 38-3339852

B Telephone number (see page 10 of the instructions): (800) 839-1754

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)* ▶ $ 1,092,227

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	79	79		
	4	Dividends and interest from securities	20,883	20,883		
	5 a	Gross rents				
	b	Net rental income or (loss)				
	6 a	Net gain or (loss) from sale of assets not on line 10	-204,067			
	b	Gross sales price for all assets on line 6a 408,483				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications				
	10 a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	-1	-1		
	12	**Total.** Add lines 1 through 11	-183,106	20,961		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16 a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)	5,358	5,358		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	8,581			8,581
	24	**Total operating and administrative expenses.** Add lines 13 through 23	13,939	5,358		8,581
	25	Contributions, gifts, grants paid	46,000			46,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	59,939	5,358		54,581
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-243,045			
	b	**Net investment income** (if negative, enter -0-)		15,603		
	c	**Adjusted net income** (if negative, enter -0-)				

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	101,288	55,395	55,395
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	1,130,445	933,293	1,036,832
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,231,733	988,688	1,092,227
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	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			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,231,733	988,688	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,231,733	988,688	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,231,733	988,688	

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	1,231,733
2	Enter amount from Part I, line 27a	2	-243,045
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	988,688
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	988,688

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	Publicly-traded Securities			
b	Passthrough K1 Capital Gain			
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	408,666		612,549	-203,883
b	-183			-183
c				
d				
e				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
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	-204,066
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) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	74,517	1,187,342	0 062760
2007	77,126	1,429,325	0 053960
2006	74,483	1,359,221	0 054798
2005	71,281	1,287,268	0 055374
2004	63,318	1,259,490	0 050273

2	**Total** of line 1, column (d)	2	0 277165
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	0 055433
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	976,129
5	Multiply line 4 by line 3	5	54,110
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	156
7	Add lines 5 and 6	7	54,266
8	Enter qualifying distributions from Part XII, line 4	8	54,581

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1 a	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 ▶ [X] and enter 1% of Part I, line 27b		1	156
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	156
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	156
6	Credits/Payments			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a 1,331		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c 0		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	1,331
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	0
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	0
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	1,175
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 200 **Refunded** ▶		11	975

Part VII-A Statements Regarding Activities

		Line	Yes	No
1 a	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		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*	3		X
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	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*	7	X	
8 a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the 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*	8b	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 on page 27)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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 page 20 of the 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?	13	X	

Website address ▶

14 The books are in care of ▶ c/o Foundation Source Telephone no ▶ (800) 839-1754

Located at ▶ 501 Silverside Road, Suite 123, Wilmington, DE ZIP+4 ▶ 19809-1377

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

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)?		1b	N/A	
	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 ▶ 20_____ , 20_____ , 20_____ , 20_____				
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 page 20 of the instructions)		2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20_____ , 20_____ , 20_____ , 20_____				
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)*		3b	N/A	
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)? (see page 22 of the instructions) ☒ Yes ☐ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b** | | X

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53 4945–5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** | | 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? **7b** N/A

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE ATTACHMENT				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

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

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

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 NONE	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3 ▶	0

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see page 24 of the instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	902,322
b	Average of monthly cash balances	1b	88,672
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	990,994
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	990,994
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	14,865
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	976,129
6	**Minimum investment return.** Enter 5% of line 5	6	48,806

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	48,806
2a	Tax on investment income for 2009 from Part VI, line 5	2a	156		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	156
3	Distributable amount before adjustments Subtract line 2c from line 1			3	48,650
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	48,650
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	48,650

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	54,581
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
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	54,581
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	156
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	54,425

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

			(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1	Distributable amount for 2009 from Part XI, line 7					48,650
2	Undistributed income, if any, as of the end of 2009					
a	Enter amount for 2008 only				0	
b	Total for prior years 20____, 20____, 20___			0		
3	Excess distributions carryover, if any, to 2009					
a	From 2004					
b	From 2005	2,999				
c	From 2006	11,597				
d	From 2007	7,614				
e	From 2008	16,488				
f	**Total** of lines 3a through e		38,698			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 54,581					
a	Applied to 2008, but not more than line 2a				0	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)					
d	Applied to 2009 distributable amount					48,650
e	Remaining amount distributed out of corpus		5,931			
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		44,629			
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					
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions .			0		
e	Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				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) (see page 27 of the instructions)					
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)		0			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		44,629			
10	Analysis of line 9					
a	Excess from 2005	2,999				
b	Excess from 2006	11,597				
c	Excess from 2007	7,614				
d	Excess from 2008	16,488				
e	Excess from 2009	5,931				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test—enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see page 28 of the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

Gary Dietrich

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
BOONE AND CROCKETT CLUB FOUNDATION INC 250 STATION DR MISSOULA MT 59801	N/A	509(a)(1)	General & Unrestricted	10,000
BOY SCOUTS OF AMERICA 715 BETSY DR COLUMBIA SC 29210	N/A	509(a)(1)	General & Unrestricted	2,000
CHARLESTON SYMPHONY ORCHESTRA 145 KING STREET # 311 CHARLESTON SC 29401	N/A	509(a)(2)	General & Unrestricted	1,500
CONGAREE LAND TRUST PO BOX 232 COLUMBIA SC 29202	N/A	509(a)(1)	General & Unrestricted	3,000
ELLOREE HERITAGE MUSEUM & CULTURAL CTR PO BOX 54 ELLOREE SC 29047	N/A	509(a)(1)	General & Unrestricted	3,500
EQUEST CTR FOR THERAPEUTIC RIDING INC 3777 RECTOR AVE NE ROCKFORD MI 49341	N/A	509(a)(2)	General & Unrestricted	2,000
HAPPENDANCE INC 3448 HAGADORN RD STE C OKEMOS MI 48864	N/A	509(a)(2)	General & Unrestricted	500
HILLSDALE COLLEGE 33 E COLLEGE ST HILLSDALE MI 49242	N/A	509(a)(1)	General & Unrestricted	2,500
LANSING ART GALLERY INC 113 S WASHINGTON SQ LANSING MI 48933	N/A	509(a)(2)	General & Unrestricted	500
LANSING SYMPHONY ASSOCIATION INC 230 N WASHINGTON SQ # 100 LANSING MI 48933	N/A	509(a)(2)	General & Unrestricted	500
LOWCOUNTRY OPEN LAND TRUST INC 80 ALEXANDER STREET CHARLESTON SC 29403	N/A	509(a)(1)	General & Unrestricted	2,000
MAYO FDTN FOR MEDICAL EDU & RESEARCH 200 1ST ST SW ROCHESTER MN 55905	N/A	509(a)(2)	General & Unrestricted	2,000
MONTANA FISH WILDLIFE & PARKS FOUNDATION 1420 E 6TH AVE HELENA MT 59601	N/A	509(a)(1)	General & Unrestricted	1,000
MONTANA LAND RELIANCE PO BOX 355 HELENA MT 59624	N/A	509(a)(1)	General & Unrestricted	2,500
SOUTH CAROLINA WATERFOWL ASSOCIATION 9833 OLD RIVER RD PINEWOOD SC 29125	N/A	509(a)(2)	Camp Woodie Maintenance Project	10,000
SWAN VALLEY EMERGENCY SERVICES 200 WEST BROADWAY MISSOULA MT 59802	N/A	509(a)(1)	General & Unrestricted	2,000
Total See Attached Statement			▶ **3a**	46,000
b *Approved for future payment*				
Total			▶ **3b**	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See page 28 of the instructions)
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	79	
4 Dividends and interest from securities			14	20,883	
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					
8 Gain or (loss) from sales of assets other than inventory			18	-204,067	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a K-1 Pass-Through Loss			14	-1	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		-183,106	0

13 Total. Add line 12, columns (b), (d), and (e) 13 -183,106

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)
	N/A

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

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

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

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		

Sign Here

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

Signature of officer or trustee: Gary W Dietrich   Date: 8/12/10   Title: PRES

Paid Preparer's Use Only

Preparer's signature: Jeffrey D. Haskell	Date: 7/8/2010	Check if self-employed ☐	Preparer's identifying number (see **Signature** on page 30 of the instructions)
Firm's name (or yours if self-employed), address, and ZIP code	FOUNDATION SOURCE 55 WALLS DRIVE, FAIRFIELD, CT 06824		EIN Phone no (800) 839-1754

Form 990-PF, Part I, Line 11 - Other Income

		(a) Expenses per Books	(b) Net Investment Income
	TOTAL:	-1	-1
1	UNITED STATES OIL FUND LP K-1 Pass-Through Share of Partnership Income/(Loss)	-1	-1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Form 990-PF, Part I, Line 16c - Other Professional Fees

		(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purpose
	TOTAL:	5,358	5,358	0	0
1	Investment Management Services	5,358	5,358		0
2					
3					
4					
5					
6					
7					
8					
9					
10					

Form 990-PF, Part I, Line 23 - Other Expenses

		(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purpose
	TOTAL:	8,581	0	0	8,581
1	Administrative Fees	8,581	0	0	8,581
2					
3					
4					
5					
6					
7					
8					
9					
10					

Form 990-PF, Part II, Line 10b - Investments: Corporate Stock

	Description/Symbol/CUSIP Number	Shares	Line 10b - Column (b) Book Value	Line 10b - Column (c) Fair Market Value
		TOTAL:	933,293	1,036,832
1	Abbott Labs (ABT)	60	3,133	3,239
2	ACE LTD (ACE)	20	922	1,009
3	ADVANCE AUTO PARTS INC (AAP)	20	719	811
4	Aetna Inc New (AET)	45	1,352	1,428
5	Aflac Inc (AFL)	25	1,105	1,156
6	Amazon Com (AMZN)	5	415	673
7	Anadarko Petroleum Corp (APC)	10	435	624
8	APACHE CORPORATION (APA)	22	2,328	2,270
9	APPLE INC (AAPL)	14	2,558	2,950
10	Applied Materials Inc (AMAT)	115	1,519	1,603
11	ARTIO INTERNATIONAL II - I (JETIX)	3,485	31,200	41,052
12	ASTON TAMRO SMALL CAP FUND CL I (ATSIX)	668	9,200	11,123
13	AT&T CORP COM NEW (T)	70	2,705	1,962
14	BANK NEW YORK MELLON CORP COM (BK)	70	2,561	1,958
15	BANK OF AMERICA CORP (BAC)	197	5,224	2,967
16	Baxter International Inc. (BAX)	20	970	1,174
17	BB&T CP (BBT)	30	565	761
18	BOEING CO (BA)	15	1,147	812
19	BRISTOL-MYERS SQUIBB CO (BMY)	55	1,187	1,389
20	Cardinal Health Inc (CAH)	20	464	645
21	Caterpillar Inc. (CAT)	10	337	570
22	Celgene Corp (CELG)	35	1,860	1,949
23	ChevronTexaco Corp (CVX)	30	2,012	2,310
24	CISCO SYSTEMS INC (CSCO)	172	4,222	4,118
25	CITIGROUP INC (C)	300	1,259	993
26	COACH INC (COH)	15	508	548
27	COCA-COLA CO (KO)	20	1,151	1,140
28	Comcast Corp Cl A (CMCSA)	45	764	759
29	CONOCOPHILLIPS (COP)	35	1,641	1,787
30	Cooper Industries PLC (CBE)	20	668	853
31	CORNING INC (GLW)	100	2,145	1,931
32	COVIDIEN LTD (COV)	40	1,487	1,916
33	CVS CAREMARK CORP. (CVS)	75	2,507	2,416
34	DEERE CO (DE)	40	1,544	2,164
35	Devon Energy Corporation (DVN)	26	1,762	1,911
36	DODGE & COX FUNDS INTERNATIONAL STOCK FUND (DODFX)	980	31,400	31,224
37	DOW CHEMICAL PV (DOW)	65	902	1,796
38	EDISION INTL (EIX)	55	2,181	1,913
39	Emerson Electric Co (EMR)	25	895	1,065
40	EOG RESOURCES INC (EOG)	10	677	973
41	EXXON MOBIL CORP (XOM)	51	4,356	3,478
42	Freeport-McMoran Copper & Gold Inc (FCX)	30	2,056	2,409
43	General Mills Inc (GIS)	10	549	708
44	GILEAD SCIENCES INC (GILD)	30	1,537	1,298

Form 990-PF, Part II, Line 10b - Investments: Corporate Stock

	Description/Symbol/CUSIP Number	Shares	Line 10b - Column (b) Book Value	Line 10b - Column (c) Fair Market Value
		TOTAL:	933,293	1,036,832
45	Goldman Sachs Group (GS)	18	1,949	3,039
46	Google Inc Cl A (GOOG)	7	3,115	4,340
47	HERITAGE SERIES TRUST MID CAP STOCK FUND CLASS I (HMCJX)	1,081	19,651	25,078
48	HEWLETT PACKARD CO (HPQ)	102	3,139	5,254
49	HIGHBRIDGE STATISTICAL MARKET NEUTRAL SELECT (HSKSX)	1,646	27,100	25,909
50	Honeywell International Inc. (HON)	15	617	588
51	International Business Machines (IBM)	16	1,778	2,094
52	International Game Technology (IGT)	20	304	375
53	IPATH ETN CRUDE OIL (OIL)	244	3,948	6,315
54	ISHARES BARCLAYS TIPS BOND FUND (TIP)	427	42,480	44,365
55	ISHARES RUSSELL 2000 (IWM)	363	19,994	22,666
56	Ishares TR Cohen & Steers Realty Majors Index Fd (ICF)	213	18,158	11,187
57	ISHARES TR S & P MIDCAP 400 INDEX FD (IJH)	220	15,321	15,930
58	ISHARES TRUST RUSSELL 1000 GROWTH INDEX FD (IWF)	740	36,516	36,889
59	ISHARES TRUST- ISHARES MSCI ALL CTRY ASIA EX JAPAN (AAXJ)	171	6,240	9,526
60	JOHNSON CONTROLS INC. (JCI)	70	1,876	1,907
61	JP MORGAN EXPANSION INDEX SELECT FUND (PGMIX)	2,952	20,015	25,624
62	JP MORGAN SHORT DURATION BOND SELECT FUND (HLLVX)	19,961	214,185	216,580
63	JP MORGAN STRATEGIC INCOME OPPORTUNIEIS FD SELECT (JSOSX)	1,794	18,587	20,794
64	JP MORGAN U S LARGE CAP VALUE PLUS - SELECT (JTVSX)	2,133	19,981	25,015
65	JPMORGAN GROWTH ADVANTAGE SELECT (JGASX)	6,156	47,266	44,755
66	JPMORGAN HIGH YIELD BOND FUND SELECT (OHYFX)	2,854	17,488	22,091
67	JPMORGAN INTREPID AMERICA FUND (JPIAX)	1,138	21,351	23,107
68	JPMORGAN INTREPID INTERNATIONAL FUND SELECT (JISIX)	667	15,078	10,486
69	JPMORGAN TR I ASIA EQT SEL (JPASX)	1,482	37,185	46,238
70	Juniper Networks (JNPR)	55	1,097	1,467
71	KB HOME (KBH)	25	419	342
72	MANNING & NAPIER FD, INC WORLD OPPORTUNITIES SRS C (EXWAX)	5,028	27,300	40,824
73	MASTERCARD INC (MA)	4	731	1,024
74	Matthews Pacific Tiger Fund (MAPTX)	1,162	13,800	22,338
75	Merck & Co Inc (MRK)	95	3,125	3,471
76	MetLife Inc (MET)	15	434	530
77	MICROSOFT CORPORATION (MSFT)	228	5,372	6,949
78	MONSANTO CO (MON)	14	1,460	1,145
79	Morgan Stanley (MS)	62	1,726	1,835
80	National Semiconductor (NSM)	35	436	538
81	NetApp, Inc. (NTAP)	20	313	687
82	NIKE INC-CL B (NKE)	15	961	991
83	Norfolk Southern Corp (NSC)	80	4,284	4,194
84	NUVEEN TRADEWINDS VALUE OPPORTUNITIES FUND CL R (NVORX)	1,756	33,946	52,249
85	Occidental Pete Corp (OXY)	35	2,783	2,847
86	Oracle Corp (ORCL)	65	1,363	1,594
87	PACCAR INC (PCAR)	40	1,397	1,451

Form 990-PF, Part II, Line 10b - Investments: Corporate Stock

	Description/Symbol/CUSIP Number	Shares	Line 10b - Column (b) Book Value	Line 10b - Column (c) Fair Market Value
		TOTAL:	933,293	1,036,832
88	PARKER HANNIFIN CP (PH)	15	652	808
89	PAYCHEX INC COM (PAYX)	20	528	613
90	Pepsico Inc (PEP)	35	2,141	2,128
91	PFIZER INC. (PFE)	195	2,878	3,547
92	PHILIP MORRIS INTL (PM)	46	1,987	2,217
93	Praxair Inc (PX)	18	1,563	1,446
94	PROCTER GAMBLE CO (PG)	75	4,715	4,547
95	PRUDENTIAL FINCL INC (PRU)	30	1,164	1,493
96	QUALCOMM INC (QCOM)	59	2,594	2,729
97	Schlumberger LTD (SLB)	25	1,023	1,627
98	SOUTHERN CO (SO)	30	883	1,000
99	SOUTHWESTERN ENERGY (SWN)	15	648	723
100	SPRINT NXTEL CP (S)	150	610	549
101	Staples Inc (SPLS)	75	1,611	1,844
102	STARWOOD HOTELS & RESORTS (HOT)	35	746	1,280
103	STREETTRACKS GOLD SHARES (GLD)	151	13,120	16,204
104	Sysco Corp (SYY)	40	1,253	1,118
105	T ROWE PRICE NEW ASIA FUND (PRASX)	1,510	19,460	24,371
106	TD Ameritrade Holding Corp (AMTD)	25	462	485
107	Time Warner Inc. (TWX)	81	2,029	2,360
108	TRANSOCEAN LTD (RIG)	10	843	828
109	UNITED TECHNOLOGIES CORP (UTX)	40	2,683	2,776
110	URBAN OUTFITTERS, INC (URBN)	20	305	700
111	US BANCORP DEL NEW (USB)	85	2,423	1,913
112	V F Corp (VFC)	10	573	732
113	VERIZON COMMUNICATIONS (VZ)	86	3,606	2,849
114	Wal-Mart Stores Inc. (WMT)	43	2,212	2,298
115	Walt Disney Holdings Co. (DIS)	110	3,052	3,548
116	WELLPOINT INC (WLP)	5	267	291
117	WELLS FARGO & CO. (WFC)	100	2,209	2,699
118	Xilinx Inc (XLNX)	50	1,203	1,253
119	YUM BRANDS INC (YUM)	40	1,452	1,399

Form 990-PF, Part VIII, Line 1 - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Street	City	State	Zip Code	Title	Avg. Hrs	Comp.	Benefits	Expense Account
						TOTAL:		0	0	0
1	Bridget McCarthy	c/o Foundation Source 501 Silverside Road Suite 123	Wilmington	DE	19809	Assistant Secretary	1	0	0	0
2	Gary W. Dietrich	c/o Foundation Source 501 Silverside Road Suite 123	Wilmington	DE	19809	President / Director / Treasurer	1	0	0	0
3	Carolyn Dietrich	c/o Foundation Source 501 Silverside Road Suite 123	Wilmington	DE	19809	Secretary	1	0	0	0
4										
5										
6										
7										
8										
9										
10										

Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name	WEST MICHIGAN HOCKEY YOUTH FOUNDATION INC
Person / Business	Business: X
Street	130 W FULTON ST
City	GRAND RAPIDS
State	MI
Zip code	49503
Foreign Country	
Relationship	N/A
Foundation Status	509(a)(1)
Purpose of grant/contribution	General & Unrestricted
Amount	500

Name	
Person / Business	
Street	
City	
State	
Zip code	
Foreign Country	
Relationship	
Foundation Status	
Purpose of grant/contribution	
Amount	0

Name	
Person / Business	
Street	
City	
State	
Zip code	
Foreign Country	
Relationship	
Foundation Status	
Purpose of grant/contribution	
Amount	0

Name	
Person / Business	
Street	
City	
State	
Zip code	
Foreign Country	
Relationship	
Foundation Status	
Purpose of grant/contribution	
Amount	0

Name	
Person / Business	
Street	
City	
State	
Zip code	
Foreign Country	
Relationship	
Foundation Status	
Purpose of grant/contribution	
Amount	0

Name	
Person / Business	
Street	
City	
State	
Zip code	
Foreign Country	
Relationship	
Foundation Status	
Purpose of grant/contribution	
Amount	0