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Form **990-PF**

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

OMB No 1545-0052

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 01-01-2009 , and ending 12-31-2009

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 BESSER FOUNDATION		A Employer identification number 38-6071938
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) (989) 354-4722
	City or town, state, and ZIP code ALPENA, MI 49707		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/>

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$** 17,047,690

J Accounting method Cash Accrual
 Other (specify) MOD ACCRUAL
(Part I, column (d) must be on cash basis.)

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) (see page 11 of the instructions))

	(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 (attach schedule)				
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	436	436		
4 Dividends and interest from securities	488,166	488,166		
5a Gross rents				
b Net rental income or (loss) _____				
6a Net gain or (loss) from sale of assets not on line 10	62,357			
b Gross sales price for all assets on line 6a <u>1,802,598</u>				
7 Capital gain net income (from Part IV, line 2)		62,357		
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) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	550,959	550,959		
13 Compensation of officers, directors, trustees, etc	36,910	11,705		25,205
14 Other employee salaries and wages	12,409	6,205		6,204
15 Pension plans, employee benefits	44,901	22,450		22,451
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	8,200	5,467		2,733
c Other professional fees (attach schedule)	1,863	932		931
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)	5,645	2,089		10
19 Depreciation (attach schedule) and depletion	298			
20 Occupancy	4,800	2,400		2,400
21 Travel, conferences, and meetings	5,015	2,507		2,508
22 Printing and publications	365			365
23 Other expenses (attach schedule)	18,578	9,318		8,838
24 Total operating and administrative expenses. Add lines 13 through 23	138,984	63,073		71,645
25 Contributions, gifts, grants paid	766,212			766,212
26 Total expenses and disbursements. Add lines 24 and 25	905,196	63,073		837,857
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-354,237			
b Net investment income (if negative, enter -0-)		487,886		
c Adjusted net income (if negative, enter -0-)				

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

Part II Balance Sheets		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing						
	2 Savings and temporary cash investments	348,647	545,335	545,335			
	3 Accounts receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____						
	4 Pledges receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____						
	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) <input type="checkbox"/> 210,000 Less allowance for doubtful accounts <input type="checkbox"/> _____	228,601 <input type="checkbox"/>	210,000	210,000			
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges						
	10a Investments—U S and state government obligations (attach schedule)						
	b Investments—corporate stock (attach schedule)						
	c Investments—corporate bonds (attach schedule)						
	11 Investments—land, buildings, and equipment basis <input type="checkbox"/> Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____						
	12 Investments—mortgage loans						
	13 Investments—other (attach schedule)	13,935,241 <input type="checkbox"/>	16,283,134	16,283,134			
	14 Land, buildings, and equipment basis <input type="checkbox"/> 27,049 Less accumulated depreciation (attach schedule) <input type="checkbox"/> 26,516	831 <input type="checkbox"/>	533	5,000			
15 Other assets (describe <input type="checkbox"/> _____)		4,221 <input type="checkbox"/>	4,221				
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	14,513,320	17,043,223	17,047,690				
Liabilities	17 Accounts payable and accrued expenses	2,867	2,802				
	18 Grants payable						
	19 Deferred revenue	2,598					
	20 Loans from officers, directors, trustees, and other disqualified persons						
	21 Mortgages and other notes payable (attach schedule)						
	22 Other liabilities (describe <input type="checkbox"/> _____)	5,939 <input type="checkbox"/>					
23 Total liabilities (add lines 17 through 22)	11,404	2,802					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.						
	24 Unrestricted	14,501,916	17,040,421				
	25 Temporarily restricted						
	26 Permanently restricted						
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> 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 (see page 17 of the instructions)	14,501,916	17,040,421					
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	14,513,320	17,043,223					

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	14,501,916
2	Enter amount from Part I, line 27a	2	-354,237
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	3	2,892,742
4	Add lines 1, 2, and 3	4	17,040,421
5	Decreases not included in line 2 (itemize) <input type="checkbox"/> _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	17,040,421

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)
1 a CHASE MANHATTAN BOND	P	2008-04-23	2009-02-17
b FPL GROUP NOTES	P	2002-12-17	2009-06-01
c GOLDMAN SACHS NOTE	P	2002-12-17	2009-10-01
d TEMPLETON GLOBAL FUND	P	2003-11-14	2009-06-22
e DEFERRED INCOME RECOGNIZED	P	2008-01-01	2009-12-31

(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 200,000		203,811	-3,811
b 200,000		223,213	-23,213
c 200,000		228,804	-28,804
d 1,200,000		1,084,413	115,587
e 2,598			2,598

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			-3,811
b			-23,213
c			-28,804
d			115,587
e			2,598

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	62,357
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	745,438	17,100,555	0.043591
2007	754,517	18,846,866	0.040034
2006	1,010,087	17,661,451	0.057192
2005	890,309	16,790,928	0.053023
2004	952,110	16,380,535	0.058124

2 Total of line 1, column (d).	2	0.251964
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	0.050393
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4	15,229,997
5 Multiply line 4 by line 3.	5	767,485
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	4,879
7 Add lines 5 and 6.	7	772,364
8 Enter qualifying distributions from Part XII, line 4.	8	837,857

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)

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Total tax due is 4,221, with 4,221 refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Questions cover political activities, tax returns, and substantial contributors.

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 page 20 of the instructions).	11		No
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14 The books are in care of GARY DAWLEY Telephone no (989) 354-4722 Located at 123 SECOND AVE 123 SECOND AVE ALPENA MI ZIP+4 49707			
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. <input checked="" type="checkbox"/>	1b			No
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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			
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.</i>)	3b			
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a			No
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			No

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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). . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>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)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" to 6b, file Form 8870.</p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	5b	
	6b	No
	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 (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 Additional Data Table				

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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	

Total. Add lines 1 through 3. 

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	14,812,313
b	Average of monthly cash balances.	1b	439,613
c	Fair market value of all other assets (see page 24 of the instructions).	1c	210,000
d	Total (add lines 1a, b, and c).	1d	15,461,926
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	15,461,926
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	231,929
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	15,229,997
6	Minimum investment return. Enter 5% of line 5.	6	761,500

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	761,500
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	4,879
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	4,879
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	756,621
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	756,621
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	756,621

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	837,857
b	Program-related investments—total from Part IX-B.	1b	
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	837,857
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	4,879
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	832,978

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				756,621
2 Undistributed income, if any, as of the end of 2008				
a Enter amount for 2008 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2009				
a From 2004.	148,244			
b From 2005.	75,823			
c From 2006.	166,108			
d From 2007.				
e From 2008.				
f Total of lines 3a through e.	390,175			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ <u>837,857</u>				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions).				
d Applied to 2009 distributable amount.				756,621
e Remaining amount distributed out of corpus	81,236			
5 Excess distributions carryover applied to 2009 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	471,411			
b Prior years' undistributed income Subtract line 4b from line 2b.				
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.				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions.				
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).	148,244			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a.	323,167			
10 Analysis of line 9				
a Excess from 2005.	75,823			
b Excess from 2006.	166,108			
c Excess from 2007.				
d Excess from 2008.				
e Excess from 2009.	81,236			

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

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a 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 organization had \$5,000 or more in assets at any time during the year—see page 27 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))

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

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

Check here 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

GARY DAWLEY
123 N SECOND AVE
ALPENA, MI 49707
(989) 354-4722

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

REQUESTS SHOULD BE IN WRITING AND INCLUDE PROOF OF 501(C)(3) STATUS

c Any submission deadlines

REQUESTS MUST BE RECEIVED BY THE END OF THE FIRST MONTH OF EACH CALENDAR QUARTER TO BE CONSIDERED BY

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

PROGRAMS AND PROJECTS RELATED TO THE WELFARE OF THE CITIZENS OF THE ALPENA AREA ARE OF PRIMARY CONCERN AND WILL RECEIVE PRIORITY. UNLESS SPECIFICALLY REQUESTED BY A TRUSTEE, THE FOUNDATION WILL NOT CONSIDER GRANT REQUESTS FROM ORGANIZATIONS OUTSIDE OF ALPENA, NOR FOR ENDOWMENT FUNDS, TO DEFRAY MEETING OR CONFERENCE EXPENSES, OR TO PAY FOR TRAVEL OF INDIVIDUALS OR GROUPS. WE WILL NOT RELIEVE ORGANIZATIONS OR THE PUBLIC OF THEIR RESPONSIBILITIES, NOR MAKE GRANTS TO INDIVIDUALS FOR ANY PURPOSE.

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 <i>Paid during the year</i> See Additional Data Table				
Total				▶ 3a 766,212
b <i>Approved for future payment</i> See Additional Data Table				
Total				▶ 3b 769,500

Additional Data

Software ID: 09000034
Software Version: 09520951
EIN: 38-6071938
Name: BESSER FOUNDATION

Form 990PF Part VIII Line 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
CHRIS MCCOY 740 S STATE STREET 740 S STATE STREET ALPENA, MI 49707	TRUSTEE 2 00	3,080	0	0
GARY DAWLEY 392 LONG RAPIDS ROAD 392 LONG RAPIDS ROAD ALPENA, MI 49707	MANAGER 6 00	22,500	0	0
GARY DAWLEY 392 LONG RAPIDS ROAD 392 LONG RAPIDS ALPENA, MI 49707	TRUSTEE 2 00	3,080	0	0
J RICHARD WILSON 1227 S ELEVENTH 1227 S ELEVENTH ALPENA, MI 49707	TRUSTEE 2 00	2,090	0	0
JAMES C PARK 560 STATE STREET 560 STATE STREET ALPENA, MI 49707	PRESIDENT 2 00	3,080	0	0
PATRICIA GARDNER 668 E PELHAM RD NE 668 E PELHAM RD NE ATLANTA, GA 30324	VICE PRES 2 00	3,080	0	0

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
ALPENA COMM COLLEGE666 JOHNSON STREET 666 JOHNSON STREET ALPENA, MI 49707	NONE	COLLEGE	VOLUNTEER CENTER	29,000
ALPENA COUNTY501 W CHISHOLM 501 W CHISHOLM ALPENA, MI 49707	NONE	GOV'T	DARE PROGRAM	2,531
ALPENA COUNTY720 W CHISHOLM 720 W CHISHOLM ALPENA, MI 49707	NONE	GOV'T	SWIM PROGRAM	5,000
ALPENA COUNTY LIBRARY211 N FIRST AVE 211 N FIRST AVE ALPENA, MI 49707	NONE	GOV'T	FOUNDATION CENTER LIBRARY	4,000
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	MINI GRANT PROGRAM	20,000
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	KAPUT PROGRAM	600
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	EXCELLENCE IN EDUCATION PROGRAM	17,094
ALPENA TENNIS ASSOC1310 FOX FARM DRIVE 1310 FOX FARM DRIVE ALPENA, MI 49707	NONE	PUB CHARITY	READY SET SERVE PROGRAM	5,000
BESSER ELEM SCHOOL375 WILSON STREET 375 WILSON STREET ALPENA, MI 49707	NONE	PUB SCHOOL	SCHOLARSHIP	500
BESSER MUSEUM491 JOHNSON STREET 491 JOHNSON STREET ALPENA, MI 49707	NONE	PRIV FOUND	CAPITAL CAMPAIGN	50,000
BESSER MUSEUM491 JOHNSON STREET 491 JOHNSON STREET ALPENA, MI 49707	NONE	PRIV FOUND	CONSULTING SERVICES	20,000
BESSER MUSEUM491 JOHNSON STREET 491 JOHNSON STREET ALPENA, MI 49707	NONE	PRIV FOUND	OPERATING EXPENSES	220,000
BOY SCOUTS OF AMERICA5001 S ELEVEN MILE ROAD 5001 S ELEVEN MILE ROAD AUBURN, MI 48611	NONE	PUB CHARITY	CAPITAL CAMPAIGN	50,000
BOYS GIRLS CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	VOLUNTEEN PROGRAM	13,000
BOYS GIRLS CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	CLUB BIGS PROGRAM	16,000
Total				766,212

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
BOYS GIRLS CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	37,500
CHILD FAMILY SERVICESPO BOX 516 PO BOX 516 ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	40,000
COMM FOUND FOR NE MI111 WATER STREET 111 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	COMMUNITY CENTER	100,000
COMM FOUND FOR NE MI111 WATER STREET 111 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	EDUCATIONAL SEMINAR	389
COUNCIL OF MI FOUNDONE SOUTH HARBOR AVE ONE SOUTH HARBOR AVE GRAND HAVEN, MI 49417	NONE	PUB CHARITY	OPERATING EXPENSES	4,000
COUNCIL ON FOUNDATIONS2121 CRYSTAL DR STE 700 2121 CRYSTAL DR STE 700 ARLINGTON, VA 222023706	NONE	PUB CHARITY	OPERATING EXPENSES	1,998
DBSA - NE MI112 WATER STREET 112 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	18,000
FIRST CONG CHURCH201 S SECOND AVE 201 S SECOND AVE ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	7,500
FIRST PRESB CHURCH600 WEST CHISHOLM STREET 600 WEST CHISHOLM STREET ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	7,500
FRIENDS TOGETHER1013 S STATE STREET 1013 S STATE STREET ALPENA, MI 49707	NONE	PUB CHARITY	PURCHASE VAN	10,000
GEAR503 W WASHINGTON 503 W WASHINGTON ALPENA, MI 49707	NONE	PUB CHARITY	DISC GOLF COURSE	1,000
MI FREEDOM FOUNDATION3411 N MARTIN LUTHER KING 3411 N MARTIN LUTHER KING LANSING, MI 489062934	NONE	PUB CHARITY	SUMMER ENCAMPMENT	2,500
SEVENTH DAY CHURCH4029 US 23 SOUTH 4029 US 23 SOUTH ALPENA, MI 49707	NONE	CHURCH	WORLD WIDE HUMANITARIAN WORK	600
SHELTERPO BOX 797 PO BOX 797 ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	25,000
THUNDER BAY ARTS COUNCILL 3135 N SECOND AVE 3135 N SECOND AVE ALPENA, MI 49707	NONE	PUB CHARITY	ARTS PROGRAM	4,000
Total				766,212

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
TRINITY EPISC CHURCH 124 E WASHINGTON AVE 124 E WASHINGTON AVE ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	7,500
UNITED WAY OF NE MI 3022 US 23 SOUTH STE A 3022 US 23 SOUTH STE A ALPENA, MI 49707	NONE	PUB CHARITY	ADMINISTRATIVE EXPENSES	46,000
Total				766,212

3a

Form 990PF Part XV Line 3b - Grants and Contributions 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)				
b <i>Approved for future payment</i>				
ALPENA COMM COLLEGE666 JOHNSON STREET 666 JOHNSON STREET ALPENA, MI 49707	NONE	COLLEGE	VOLUNTEER CENTER	29,000
ALPENA COMM COLLEGE666 JOHNSON STREET 666 JOHNAON STREET ALPENA, MI 49707	NONE	COLLEGE	25TH ANNUAL CAMPAIGN GRANT	25,000
ALPENA COUNTY501 W CHISHOLM 501 W CHISHOLM ALPENA, MI 49707	NONE	GOV'T	DARE PROGRAM	2,500
ALPENA COUNTY720 W CHISHOLM 720 W CHISHOLM ALPENA, MI 49707	NONE	GOV'T	SWIM PROGRAM	5,000
ALPENA COUNTY LIBRARY211 N FIRST AVE 211 N FIRST AVE ALPENA, MI 49707	NONE	GOV'T	FOUNDATION CENTER LIBRARY	2,000
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	MINI GRANT PROGRAM	20,000
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	KAPUT PROGRAM	600
ALPENA PUB SCHOOLS2373 GORDON ROAD 2373 GORDON ROAD ALPENA, MI 49707	NONE	PUB SCHOOL	EXCELLENCE IN EDUCATION PROGRAM	20,000
ALPENA REG MED CTR1501 W CHISHOLM STREET 1501 W CHISHOLM STREET ALPENA, MI 49707	NONE	HOSPITAL	FIBER OPTIC INITIATIVE	10,000
ALPENA TENNIS ASSOC1310 FOX FARM DRIVE 1310 FOX FARM DRIVE ALPENA, MI 49707	NONE	PUB CHARITY	READY SET SERVE PROGRAM	5,000
BESSER MUSEUM491 JOHNSON STREET 491 JOHNSON STREET ALPENA, MI 49707	NONE	PRIV FOUND	CAPITAL CAMPAIGN	50,000
BESSER MUSEUM491 JOHNSON STREET 491 JOHNSON STREET ALPENA, MI 49707	NONE	PRIV FOUND	OPERATING EXPENSES	220,000
BOY SCOUTS OF AMERICA5001 S ELEVEN MILE ROAD 5001 S ELEVEN MILE ROAD AUBURN, MI 48611	NONE	PUB CHARITY	CAPITAL CAMPAIGN	25,000
BOYS GIRSL CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	VOLUNTEEN PROGRAM	13,000
BOYS GIRLS CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	CLUB BIGS PROGRAM	16,000
Total				769,500

Form 990PF Part XV Line 3b - Grants and Contributions 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)				
b <i>Approved for future payment</i>				
BOYS GIRLS CLUB OF ALP601 RIVER STREET 601 RIVER STREET ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	37,500
CHILD FAMILY SERVICESPO BOX 516 PO BOX 516 ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	40,000
CHILD FAMILY SERVICESPO BOX 516 PO BOX 516 ALPENA, MI 49707	NONE	PUB CHARITY	HOPE HOUSE RELOCATION GRANT	25,000
COMM FOUND FOR NE MI111 WATER STREET 111 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	COMMUNITY CENTER	100,000
COMM FOUND FOR NE MI111 WATER STREET 111 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	EDUCATIONAL SEMINAR	1,000
COUNCIL OF MI FOUNDONE SOUTH HARBOR AVE ONE SOUTH HARBOR AVE GRAND HAVEN, MI 49417	NONE	PUB CHARITY	OPERATING EXPENSES	4,000
COUNCIL ON FOUNDATIONS2121 CRYSTAL DR STE 700 2121 CRYSTAL DR STE 700 ARLINGTON, VA 222023706	NONE	PUB CHARITY	OPERATING EXPENSES	2,100
DBSA - NE MI112 WATER STREET 112 WATER STREET ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	18,000
FIRST CONG CHURCH201 S SECOND AVE 201 S SECOND AVE ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	2,500
FIRST PRESB CHURCH600 WEST CHISHOLM STREET 600 WEST CHISHOLM STREET ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	2,500
MI FREEDOM FOUNDATION3411 N MARTIN LUTHER KING 3411 N MARTIN LUTHER KING LANSING, MI 489062934	NONE	PUB CHARITY	SUMMER ENCAMPMENT	2,500
SEVENTH DAY CHURCH4029 US 23 SOUTH 4029 US 23 SOUTH ALPENA, MI 49707	NONE	CHURCH	WORLD WIDE HUMANITARIAN WORK	300
SHELTERPO BOX 797 PO BOX 797 ALPENA, MI 49707	NONE	PUB CHARITY	OPERATING EXPENSES	25,000
THUNDER BAY ARTS COUNCILL 3135 N SECOND AVE 3135 N SECOND AVE ALPENA, MI 49707	NONE	PUB CHARITY	ARTS PROGRAM	4,000
TRINITY EPISC CHURCH124 E WASHINGTON AVE 124 E WASHINGTON AVE ALPENA, MI 49707	NONE	CHURCH	PUBLIC MEETING PLACE EXPENSES	2,500
Total				769,500

Form 990PF Part XV Line 3b - Grants and Contributions 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)				
b <i>Approved for future payment</i>				
UNITED WAY OF NE MI3022 US 23 SOUTH STE A 3022 US 23 SOUTH STE A ALPENA, MI 49707	NONE	PUB CHARITY	ADMINISTRATIVE EXPENSES	47,000
UNITED WAY OF NE MI3022 US 23 SOUTH STE A 3022 US 23 SOUTH STE A ALPENA, MI 49707	NONE	PUB CHARITY	MATCHING GRANT	12,500
Total				769,500

Form **4562**

**Depreciation and Amortization
(Including Information on Listed Property)**

OMB No 1545-0172
2009
Attachment
Sequence No **67**

Department of the Treasury
Internal Revenue Service

▶ **See separate instructions.** ▶ **Attach to your tax return.**

Name(s) shown on return BESSER FOUNDATION	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 38-6071938
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 .▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	299

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs		S/L
c 40-year			40 yrs	MM	S/L

Non-Res Prop Type 1 count 0 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 0

Part IV Summary (see instructions)

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	299
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

21 Listed property

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost. Includes rows 25-29 for special depreciation and business use percentages.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows 30-36 cover total miles driven, personal use availability, and primary use.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table for Section C with columns Yes/No. Rows 37-41 cover policy statements and requirements for employer-provided vehicles.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

TY 2009 Accounting Fees Schedule**Name:** BESSER FOUNDATION**EIN:** 38-6071938

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SIL- AUDIT & 990 PF	8,200	5,467		2,733

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2009 Depreciation Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
VARIOUS	1944-01-01	18,550	18,550	S/L	10 0000				
COMPUTER	1997-10-17	2,969	2,969	S/L	5 0000				
OFFICE CHAIR	1998-04-16	100	100	S/L	10 0000				
OFFICE FURNITURE	1998-02-11	1,211	1,211	S/L	10 0000				
SHARP FAX	1998-11-18	350	350	S/L	5 0000				
KONICA COPIER	2001-03-01	1,500	1,500	S/L	5 0000				
CHAIR	2001-10-31	831	623	S/L	10 0000	83			
EPSON STYLUS C60 PRINTER	2002-03-20	90	90	S/L	5 0000				
DELL COMPUTER	2004-11-10	748	673	S/L	5 0000	75			
CANON MF6550 LASER PRINTER	2007-11-23	700	152	S/L	5 0000	140			

TY 2009 Investments - Other Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
WAYNE HUMMER BROKERAGE	FMV	16,283,134	16,283,134

TY 2009 Land, Etc. Schedule**Name:** BESSER FOUNDATION**EIN:** 38-6071938

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
OFFICE FURNITURE AND EQUIPMENT	27,049	26,516	533	5,000

TY 2009 Other Assets Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
REFUNDABLE FEDERAL EXCISE TAX		4,221	4,221

TY 2009 Other Expenses Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
INSURANCE	5,176	5,176		
OFFICE SUPPLIES	713	238		475
MAINTENANCE	100	50		50
DUES & SUBSCRIPTIONS	267	134		133
TRAVEL - TRUSTEE MEETINGS	7,694	2,565		5,129
POSTAGE & SHIPPING	334	111		223
TELEPHONE	1,552	517		1,035
UTILITIES	210	105		105
MEALS - 50% DED	2,532	422		1,688

TY 2009 Other Increases Schedule**Name:** BESSER FOUNDATION**EIN:** 38-6071938

Description	Amount
UNREALIZED APPRECIATION IN SECURITIES	2,892,742

TY 2009 Other Liabilities Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Description	Beginning of Year - Book Value	End of Year - Book Value
ACCRUED FEDERAL EXCISE TAX	5,939	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**TY 2009 Other Notes/Loans
Receivable Long Schedule**

Name: BESSER FOUNDATION

EIN: 38-6071938

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
SUNRISE CENTER 501C3	N/A	240,000		1989-12	2010-04	2,302 PER MONTH	8 25 %	OFFICE BUILDING	TO FINANCE PURCHASE OF BUILDING	LAND CONTRACT	
BESSER MUSEUM FOR NORTHEAST MICHIGA	N/A	210,000	210,000	2006-02	2008-12	CURRENT	1 00 %	UNSECURED	TO FINANCE FUNDRAISING CAMPAIGN	NOTE	210,000

TY 2009 Other Professional Fees Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TEMPORARY SERVICES	1,788	894		894
OTHER	75	38		37

TY 2009 Taxes Schedule

Name: BESSER FOUNDATION

EIN: 38-6071938

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	3,546			
MICHIGAN ANNUAL FEE	20	10		10
TRANSFER TAX	2,079	2,079		