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

2009

Department of the Treasury
Internal Revenue Service

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

For calendar year **2009**, or tax year beginning _____, and ending _____

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

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

Name of foundation: **WM. C. RONEY FOUNDATION**

Number and street (or P O box number if mail is not delivered to street address): **1075 TIMBERLAKE DRIVE**

Room/suite: _____

City or town, state, and ZIP code: **BLOOMFIELD HILLS, MI 48302**

A Employer identification number: **38-6091222**

B Telephone number: **248-644-8646**

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): **\$ 336,500.** (Part I, column (d) must be on cash basis.)

J Accounting method: Cash Accrual
 Other (specify) _____

C If exemption application is pending, check here

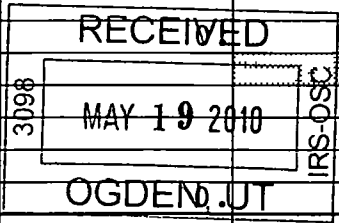
D 1. Foreign organizations, check here
 2. Foreign organizations meeting the 85% test, check here and attach computation

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	28,843.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	20.	20.		STATEMENT 1
	4 Dividends and interest from securities	5,430.	5,430.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-1,580.			
	b Gross sales price for all assets on line 6a	20,032.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income	1,238.	1,238.	0.	STATEMENT 3	
12 Total. Add lines 1 through 11	33,951.	6,688.	0.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 4	2,240.	1,120.	0.	1,120.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 5	150.	18.		0.
	19 Depreciation and depletion				
	20 Occupancy				
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6	36,823.	27.		20.	
24 Total operating and administrative expenses. Add lines 13 through 23	39,213.	1,165.	0.	1,140.	
25 Contributions, gifts, grants paid	17,950.			17,950.	
26 Total expenses and disbursements. Add lines 24 and 25	57,163.	1,165.	0.	19,090.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-23,212.				
b Net investment income (if negative, enter -0-)		5,523.			
c Adjusted net income (if negative, enter -0-)			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

	Beginning of year	End of year	
	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets			
1 Cash - non-interest-bearing	4,151.	4,437.	4,437.
2 Savings and temporary cash investments			
3 Accounts receivable			
Less allowance for doubtful accounts			
4 Pledges receivable			
Less allowance for doubtful accounts			
5 Grants receivable			
6 Receivables due from officers, directors, trustees, and other disqualified persons			
7 Other notes and loans receivable			
Less allowance for doubtful accounts			
8 Inventories for sale or use			
9 Prepaid expenses and deferred charges			
10a Investments - U.S. and state government obligations			
b Investments - corporate stock STMT 7	169,447.	146,624.	332,063.
c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis			
Less accumulated depreciation			
12 Investments - mortgage loans			
13 Investments - other			
14 Land, buildings, and equipment basis			
Less accumulated depreciation			
15 Other assets (describe)			
16 Total assets (to be completed by all filers)	173,598.	151,061.	336,500.
Liabilities			
17 Accounts payable and accrued expenses			
18 Grants payable			
19 Deferred revenue			
20 Loans from officers, directors, trustees, and other disqualified persons			
21 Mortgages and other notes payable			
22 Other liabilities (describe)			
23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here <input type="checkbox"/>			
and complete lines 24 through 26 and lines 30 and 31.			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>			
and complete lines 27 through 31.			
27 Capital stock, trust principal, or current funds	0.	0.	
28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	173,598.	151,061.	
30 Total net assets or fund balances	173,598.	151,061.	
31 Total liabilities and net assets/fund balances	173,598.	151,061.	

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	173,598.
2 Enter amount from Part I, line 27a	2	-23,212.
3 Other increases not included in line 2 (itemize) BASIS ADJUSTMENT	3	675.
4 Add lines 1, 2, and 3	4	151,061.
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	151,061.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 20,032.		21,612.	-1,580.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any	
a			
b			
c			
d			
e			-1,580.

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	-1,580.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	20,373.	381,995.	.053333
2007	20,765.	440,966.	.047090
2006	17,616.	396,553.	.044423
2005	19,404.	405,799.	.047817
2004	9,820.	397,134.	.024727

2 Total of line 1, column (d)	2	.217390
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	.043478
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	290,160.
5 Multiply line 4 by line 3	5	12,616.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	55.
7 Add lines 5 and 6	7	12,671.
8 Enter qualifying distributions from Part XII, line 4	8	19,090.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	55.
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	55.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	55.
6 Credits/Payments			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	55.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation. ▶ \$ 0. (2) On foundation managers ▶ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ <u>MI, MI</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14	The books are in care of ▶ WILLIAM C. RONEY, JR. Located at ▶ 1075 TIMBERLAKE, BLOOMFIELD HILLS, MI	Telephone no ▶ 248-644-8646 ZIP+4 ▶ 48302	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	▶ 15	N/A

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> N/A	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <input type="checkbox"/> N/A	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.) <input type="checkbox"/> N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? Yes No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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? Yes No
 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? Yes No

5b		
6b		X
7b		

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
WILLIAM C. RONEY, JR. 1075 TIMBERLAKE BLOOMFIELD HILLS, MI 48302	PRESIDENT 1.00	0.	0.	0.
BRIAN RONEY 1075 TIMBERLAKE BLOOMFIELD HILLS, MI 48302	TREASURER 0.00	0.	0.	0.
WILLIAM C. RONEY, III 1075 TIMBERLAKE BLOOMFIELD HILLS, MI 48302	SECRETARY 0.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 0

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments See instructions.	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	287,577.
b	Average of monthly cash balances	1b	7,002.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	294,579.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	294,579.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	4,419.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	290,160.
6	Minimum investment return. Enter 5% of line 5	6	14,508.

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

1	Minimum investment return from Part X, line 6	1	14,508.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	55.
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	32.
c	Add lines 2a and 2b	2c	87.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	14,421.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	14,421.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	14,421.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	19,090.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	19,090.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	55.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	19,035.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				14,421.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only			17,434.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4. ▶ \$ 19,090.				
a Applied to 2008, but not more than line 2a			17,434.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				1,656.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				12,765.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

Part XIV Private Operating Foundations (see 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			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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 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).)

NONE

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 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 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	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)				
<p><i>a</i> Paid during the year</p> <p>STATEMENT ATTACHED 1075 TIMBERLAKE BLOOMFIELD HILLS, MI 48302</p>	<p>NONE</p>	<p>PUBLIC</p>	<p>GENERAL OPERATING SUPPORT</p>	<p>17,950.</p>
<p>Total</p>				<p>▶ 3a 17,950.</p>
<p><i>b</i> Approved for future payment</p> <p>NONE</p>				
<p>Total</p>				<p>▶ 3b 0.</p>

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2009

Name of the organization

Employer identification number

WM. C. RONEY FOUNDATION

38-6091222

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

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

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

Name of organization

Employer identification number

WM. C. RONEY FOUNDATION

38-6091222

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	WILLIAM C. RONEY, JR. 1075 TIMBERLAKE BLOOMFIELD HILLS, MI 48302	\$ 28,843.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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 CRH PLC	P		04/01/09
b CEMEX SAS DE CV .36	P	02/09/93	06/17/09
c CHAMPION ENTERPRISES 696 SH	P	07/09/96	12/07/09
d CIMAREX ENERGY CO 300 SH	P	10/31/05	10/09/09
e FEDERAL NATIONAL MORTGAGE 200 SH	P	11/24/89	12/07/09
f NEOGEN CORP 200 SH	P	11/24/89	12/07/09
g CAPITAL GAINS DIVIDENDS			
h			
i			
j			
k			
l			
m			
n			
o			

(a) 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 167.			167.
b 3.		3.	0.
c 1.		8,011.	-8,010.
d 13,209.		11,955.	1,254.
e 153.		721.	-568.
f 6,450.		922.	5,528.
g 49.			49.
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			167.
b			0.
c			-8,010.
d			1,254.
e			-568.
f			5,528.
g			49.
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) . { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	-1,580.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	N/A

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

SOURCE	AMOUNT
K-1 ENTERPRISE	1.
K-1 MAGELLAN MIDSTREAM	3.
K-1 NATURAL RESOURCES PARTNERS	7.
K-1 TEPPCO	2.
RAYMOND JAMES	7.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	20.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
RAYMOND JAMES	5,479.	49.	5,430.
TOTAL TO FM 990-PF, PART I, LN 4	5,479.	49.	5,430.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
K-1 ORDINARY INCOME MAGELLAN MIDSTREAM	1,038.	1,038.	0.
K-1 ORDINARY INCOME NATURAL RESOURCES PARTNERS	50.	50.	0.
K-1 ORDINARY LOSS TEPPCO PARTNERS	-91.	-91.	0.
K-1 ORDINARY INCOME ENTERPRISE	63.	63.	0.
K-1 ORDINARY INCOME-NATURAL RESOURCES PARTNERS	178.	178.	0.
TOTAL TO FORM 990-PF, PART I, LINE 11	1,238.	1,238.	0.

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION FEE	2,240.	1,120.	0.	1,120.
TO FORM 990-PF, PG 1, LN 16B	2,240.	1,120.	0.	1,120.

FORM 990-PF	TAXES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2007 FORM 990PF EXCISE TAX	132.	0.	0.	0.
FOREIGN TAX PAID	18.	18.	0.	0.
TO FORM 990-PF, PG 1, LN 18	150.	18.	0.	0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MICHIGAN ANNUAL REPORT FEE	20.	0.	0.	20.
INVESTMENT INTEREST-NATURAL RESOURCES K-1	27.	27.	0.	0.
INSURANCE PREMIUM	36,776.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	36,823.	27.	0.	20.

WM. C. RONEY FOUNDATION
 EIN 38-6091222
 ATTACHMENT TO 2008 FORM 990-PF, PAGE 2, PART II

<u>LINE 10b</u>		<u>END OF YEAR</u>	
		<u>BOOK</u> <u>VALUE</u>	<u>FAIR MARKET</u> <u>VALUE</u>
<u>STOCKS</u>			
	400 BLACKROCK GLBL ENRGY & RES TR	10,004	10,252
	150 CANADIAN OIL SANDS TR NEW	3,813	4,265
	684 CEMEX SAB ADR NEW	4,352	8,404
	330 CITIZENS REPUBLIC BANCORP	1,528	228
	100 CLAYMORE RJ EQUITY	2,004	1,650
	189 CMS ENERGY CORP	2,262	2,960
	200 COMERICA INC	1,750	5,914
	25 COVIDIEN LTD (BERMUDA)	1,288	1,197
	100 CRH PLC ADR (IRELAND)	5,109	2,733
	542 DEARBORN BANCORP INC	4,147	252
	100 DELL INC	2,798	1,436
	300 DU PONT E I DE NEMOURS	2,195	10,101
	400 FMC CORPORATION NEW	5,231	22,304
	686 FMC TECHNOLOGIES INC	-	39,678
	500 FIRST MERCURY FINANCIAL	6,571	6,855
	1,500 FLAGSTAR BANCORP	4,333	900
	200 HEALTH CARE (REIT)	3,859	8,864
	270 HERCULES OFFSHORE INC	7,855	1,291
	300 HUNTINGTON PREFERRED CAP	8,164	5,910
	400 JABIL CIRCUIT	3,443	6,948
	148 JOHN BEAN TECHNOLOGIES	-	2,517
	200 KENSEY NASH	2,820	5,100
	420 MERCANTILE BANK	4,701	1,294
	1,551 MERIDIAN BIOSCIENCE	10,000	33,424
	289 MOTOROLA INC	3,744	2,243
	200 NATURAL RESOURCE PTNERS	5,446	4,848
	3,450 NEOGEN CORP	6,286	81,455
	43 OWENS CORNING	3,664	75
	600 STERIS CORP	4,969	16,782
	600 TCF FINANCIAL CORP	6,435	8,172
	25 TYCO INTL LTD (BERMUDA)	1,583	892
	25 TYCO ELECTRONICS LTD.	1,186	614
	400 MAGELLAN MIDSTREAM PART	6,062	17,332
	372 ENTERPRISE PROD PART	6,968	11,685
	1,600 X-RITE	2,054	3,488
		\$ 146,624	\$ 332,063

WM. C. RONEY FOUNDATION
 EIN 38-6091222
 ATTACHMENT TO 2009 FORM 990-PF, PAGE 11, PART XV, LINE 3a

Grants and Contributions - Year 2009

<u>Recipient Name</u>	<u>Recipient Address</u>	<u>Foundation Status of Recipient/ Purpose of Grant or Contribution</u>	<u>Amount</u>
Angela Hospice	14100 Newburgh Road Livonia, MI 48154	A public charity General Operating Support	\$ 500
Bon Secours Hospital	468 Cadieux Grosse Pointe, MI 48230	A public charity General Operating Support	100
Catholic Relief Services	209 W. Fayette Baltimore, MD 21201	A public charity General Operating Support	1,000
Charity Newsies	716 S High St. Columbus, OH 43206	A public charity General Operating Support	1,000
Covenant House	Times Square Station, Box 731 New York, NY 10108	A public charity General Operating Support	500
Detroit Zoological Society	8450 W. 10 Mile Road Royal Oak, MI 48067	A public charity General Operating Support	300
Feed the Children	P.O. Box 36 Oklahoma, OK 73101	A public charity General Operating Support	500
Focus Hope	1355 Oakman Blvd. Detroit, MI 48232	A public charity General Operating Support	500
Holy Name Seed Fund	630 Harmon Birmingham, MI 48009	A public charity General Operating Support	200
Ladies of Charity	P.O. Box 602 Bloomfield Hills, MI 48302	A public charity General Operating Support	500
Lighthouse	P.O. Box 53058 Pontiac, MI 48342	A public charity General Operating Support	500
Leadership Institute	1101 North Highland St. Arlington, VA 22208	A public charity General Operating Support	200
Manresa Jesuit Retreat House	1390 Quarton Road Bloomfield Hills, MI 48304	A public charity General Operating Support	500
Martin County United Way	P.O. Box 362 Stuart, FL 34995	A public charity General Operating Support	500
Martin Memorial Hospital	P.O. Box 9010 Stuart, FL 34995	A public charity General Operating Support	500
Oakland Family Services	114 Orchard Lake Rd. Pontiac, MI 48341	A public charity General Operating Support	500
Old Newsboys Goodfellow Fund	615 W. Lafayette Detroit, MI 48226	A public charity General Operating Support	500
Season to Share, Inc.	P.O. Box 24696 Palm Beach, FL 33416	A public charity General Operating Support	500
Shrine of St. Joseph	1050 Long Lake Rd. Stirling, NJ 07980	A public charity General Operating Support	200
University of Notre Dame	1100 Grace Hall Notre Dame, IN 46556-5612	A public charity General Operating Support	2,000
Christ Child House	15751 Joy Road Detroit, MI 48228	A public charity General Operating Support	500
Catholic Advocate	13755 Sunrise Valley Hemdon, VA 20171	A public charity General Operating Support	50
Matrix Human Services	120 Parsons Detroit, MI 48201	A public charity General Operating Support	500
Holy Redeemer Church	1721 Junction Ave	A public charity	200

WM. C. RONEY FOUNDATION
 EIN 38-6091222
 ATTACHMENT TO 2009 FORM 990-PF, PAGE 11, PART XV, LINE 3a

Grants and Contributions - Year 2009

<u>Recipient Name</u>	<u>Recipient Address</u>	<u>Foundation Status of Recipient/ Purpose of Grant or Contribution</u>	<u>Amount</u>
Jesus House of Hope	Detroit, MI 48209 2484 SE Bonita	General Operating Support A public charity	1,000
Solanus Casey Center	Stuart, FL 34997 1740 Mt. Elliott	General Operating Support A public charity	1,000
Rose Hill Foundation	Detroit, MI 48207 5130 Rose Hill Blvd	General Operating Support A public charity	500
Sparrow Hospital	Holly, MI 48442 1215 E. Michigan Ave.	General Operating Support A public charity	300
Sister Servants of the Immaculate Heart of Mary	Lansing, MI 48912 610 W. Elm Ave.	General Operating Support A public charity	500
Province of St. Joseph	Monroe, MI 48162 1740 Mt. Elliott	General Operating Support A public charity	300
Monastery of St. Therese	Detroit, MI 48207 35750 Moravian Dr.	General Operating Support A public charity	300
Lourdes Nursing Home	Clinton Twp., MI 48035 2300 Watkins Rd.	General Operating Support A public charity	300
Smile Train	Waterford, MI 48328 41 Madison Ave.	General Operating Support A public charity	300
St Mary in the Woods	New York, NY 10010 P O B 70	General Operating Support A public charity	500
Positive Spin for ALS	St Mary in the Woods, IN 47876 24359 Northwestern Highway	General Operating Support A public charity	500
Smithsonian Institution	Southfield, MI 48075 100 Jefferson Drive, SW	General Operating Support A public charity	200
	Washington, DC 20024	General Operating Support	
		Total	<u>\$ 17,950</u>