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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.

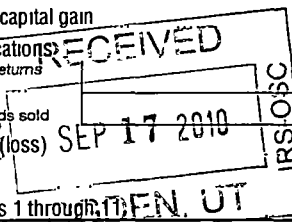
For calendar year 2009, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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 <b>Cooper Foundation, Inc.</b>	A Employer identification number <b>58-6074532</b>
	Number and street (or P O box number if mail is not delivered to street address) Room/suite <b>1150 Lake Hearn Drive 650</b>	B Telephone number <b>404-705-5051</b>
	City or town, state, and ZIP code <b>Atlanta, GA 30342</b>	C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>226,796.</b> (Part I, column (d) must be on cash basis)		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(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			N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	4,317.	4,317.		Statement 1
4 Dividends and interest from securities	5,767.	5,479.		Statement 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	6,444.			
b Gross sales price for all assets on line 6a <b>109,754.</b>				
7 Capital gain net income (from Part IV, line 2)		6,444.		
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	200.	0.		Statement 3
12 Total. Add lines 1 through 11	16,728.	16,240.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes Stmt 4	6,556.	0.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	4,007.	2,003.		2,004.
22 Printing and publications				
23 Other expenses Stmt 5	3,698.	24.		2,801.
24 Total operating and administrative expenses. Add lines 13 through 23	14,261.	2,027.		4,805.
25 Contributions, gifts, grants paid	202,604.			202,604.
26 Total expenses and disbursements Add lines 24 and 25	216,865.	2,027.		207,409.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-200,137.			
b Net investment income (if negative, enter -0-)		14,213.		
c Adjusted net income (if negative, enter -0-)			N/A	

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**Part II Balance Sheets**

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing	214,182.	11,989.	11,989.
	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	10,569.	10,569.	10,569.
	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 6	145,626.	218,272.	178,578.
	c Investments - corporate bonds Stmt 7	40,000.	25,000.	25,000.
11 Investments - land, buildings, and equipment, basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other Stmt 8	50,250.	660.	660.	
14 Land, buildings, and equipment, basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 <b>Total assets</b> (to be completed by all filers)	460,627.	266,490.	226,796.	
<b>Liabilities</b>	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 ▶ Statement 9)	0.	6,000.		
23 <b>Total liabilities</b> (add lines 17 through 22)	0.	6,000.		
<b>Net Assets or Fund Balances</b>	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	460,627.	260,490.		
30 <b>Total net assets or fund balances</b>	460,627.	260,490.		
31 <b>Total liabilities and net assets/fund balances</b>	460,627.	266,490.		

**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	460,627.
2 Enter amount from Part I, line 27a	2	-200,137.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	260,490.
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	260,490.

**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 109,754.		103,310.	6,444.

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			6,444.

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	6,444.
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	186,488.	482,888.	.386193
2007	330,522.	298,197.	1.108401
2006	126,355.	297,348.	.424940
2005	78,286.	395,819.	.197782
2004	158,604.	455,608.	.348115

2 Total of line 1, column (d)	2	2.465431
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	.493086
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	219,479.
5 Multiply line 4 by line 3	5	108,222.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	142.
7 Add lines 5 and 6	7	108,364.
8 Enter qualifying distributions from Part XII, line 4	8	207,409.

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	142.
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	142.
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	142.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,996.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,996.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,854.	
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input checked="" type="checkbox"/> 1,854. Refunded <input type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
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
2 Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 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?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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) <input checked="" type="checkbox"/> GA		
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

**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 ▶ The Foundation Located at ▶ 1150 Lake Hearn Drive, Atlanta, GA	Telephone no. ▶ 404-705-5051 ZIP+4 ▶ 30342		
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). N/A

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

**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
Lawrence E. Cooper 1150 Lake Hearn Drive Atlanta, GA 30342	Pres/Dir 0.00	0.	0.	0.
Carol Z. Cooper 1150 Lake Hearn Drive Atlanta, GA 30342	VP/Dir 0.00	0.	0.	0.
Sylvia F. Cooper 1150 Lake Hearn Drive Atlanta, GA 30342	Director 0.00	0.	0.	0.

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

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

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



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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	162,803.
b	Average of monthly cash balances	1b	60,018.
c	Fair market value of all other assets	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	222,821.
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	222,821.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,342.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	219,479.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	10,974.

**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	10,974.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	142.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	142.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	10,832.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	10,832.
6	Deduction from distributable amount (see instructions)	6	0.
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	10,832.

**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	207,409.
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	207,409.
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	142.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	207,267.

**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				10,832.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	136,520.			
b From 2005	59,308.			
c From 2006	112,012.			
d From 2007	321,678.			
e From 2008	169,388.			
f Total of lines 3a through e	798,906.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	207,409.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				10,832.
e Remaining amount distributed out of corpus	196,577.			
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:	995,483.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	136,520.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	858,963.			
10 Analysis of line 9:				
a Excess from 2005	59,308.			
b Excess from 2006	112,012.			
c Excess from 2007	321,678.			
d Excess from 2008	169,388.			
e Excess from 2009	196,577.			

**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).)

**See Statement 10**

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:







Cooper Foundation, Inc.

**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>Agrium, Inc.</b>		03/24/09	05/26/09
b <b>Canadian Oil Sands Trust</b>		06/12/08	05/26/09
c <b>General Electric Capital</b>		08/14/08	03/11/09
d <b>Goldcorp Inc.</b>		11/26/08	01/14/09
e <b>Mosaic Company</b>		03/24/09	05/26/09
f <b>Proshares Trust</b>		01/26/09	03/11/09
g <b>Silver Standard Resource</b>		01/26/08	01/13/09
h			
i			
j			
k			
l			
m			
n			
o			

(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 10,034.		8,002.	2,032.
b 6,849.		15,283.	-8,434.
c 14,285.		25,250.	-10,965.
d 9,505.		10,330.	-825.
e 10,940.		9,459.	1,481.
f 42,243.		25,456.	16,787.
g 15,898.		9,530.	6,368.
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) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			2,032.
b			-8,434.
c			-10,965.
d			-825.
e			1,481.
f			16,787.
g			6,368.
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	6,444.
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
2nd Floating	1,700.
Bank of North Georgia	11.
HSBC Bank OID	580.
Scott & Stringfellow	2,026.
<b>Total to Form 990-PF, Part I, line 3, Column A</b>	<b>4,317.</b>

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
Charles Schwab	2.	0.	2.
Scott & Stringfellow	5,765.	0.	5,765.
<b>Total to Form 990-PF, Part I, ln 4</b>	<b>5,767.</b>	<b>0.</b>	<b>5,767.</b>

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Other Income	200.	0.	
<b>Total to Form 990-PF, Part I, line 11</b>	<b>200.</b>	<b>0.</b>	

Form 990-PF Taxes Statement 4

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Foreign Tax Withheld S&S	556.	0.		0.
Taxes Paid	6,000.	0.		0.
<b>To Form 990-PF, Pg 1, ln 18</b>	<b>6,556.</b>	<b>0.</b>		<b>0.</b>

Form 990-PF	Other Expenses			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Bank Charges	48.	24.		24.	
Entertainment	2,777.	0.		2,777.	
Miscellaneous	837.	0.		0.	
Dues and subscription	36.	0.		0.	
To Form 990-PF, Pg 1, ln 23	3,698.	24.		2,801.	

Form 990-PF	Corporate Stock		Statement	6
Description	Book Value	Fair Market Value		
Investments - Stock	218,272.	178,578.		
Total to Form 990-PF, Part II, line 10b	218,272.	178,578.		

Form 990-PF	Corporate Bonds		Statement	7
Description	Book Value	Fair Market Value		
Investments - Bonds	25,000.	25,000.		
Total to Form 990-PF, Part II, line 10c	25,000.	25,000.		

Form 990-PF	Other Investments		Statement	8
Description	Valuation Method	Book Value	Fair Market Value	
Investments - Other	COST	660.	660.	
Total to Form 990-PF, Part II, line 13		660.	660.	

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Form 990-PF	Other Liabilities	Statement	9
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Description	BOY Amount	EOY Amount
Due to KPB Partners	0.	6,000.
Total to Form 990-PF, Part II, line 22	0.	6,000.

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Form 990-PF	Part XV - Line 1a List of Foundation Managers	Statement	10
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Name of Manager

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Lawrence E. Cooper  
Carol Z. Cooper

Form 990-PF

Grants and Contributions  
Paid During the Year

Statement 11

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
Ahavath Achim Congregation 600 Peachtree Battle Avenue Atlanta, GA 30327	Gen. Operating Fund	501(c)(3)	2,135.
AIDS Walk Atlanta 139 Ralph McGill Blvd., #301 Atlanta, GA 30308	Gen. Operating Fund	501(c)(3)	250.
American Jewish Committee (The) Six Piedmont Center Suite 510 Atlanta, GA 30305	Gen. Operating Fund	501(c)(3)	5,300.
American-Israel Chamber of Commerce 1150 Lake Hearn Drive, Suite 130 Atlanta, GA 30342	Gen. Operating Fund	501(c)(3)	200.
Amit Program, Inc., The 6255 Barfield Road, Suite 100 Atlanta, GA 30328	Gen. Operating Fund	501(c)(3)	375.
ASCO Cancer Foundation P.O. Box 79633 Baltimore, MD 21279	Gen. Operating Fund	501(c)(3)	510.
Aspen Country Day School 3 Music School Road Aspen, CO 81611	Gen. Operating Fund	501(c)(3)	360.
Atlanta Botanical Garden 1345 Piedmont Avenue, NE Atlanta, GA 30309	Gen. Operating Fund	501(c)(3)	10,000.

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Atlanta Women's Foundation 50 Hurt Plaza SE, Suite 401 Atlanta, GA 30303	Gen. Operating Fund	501(c)(3)	10,000.
Davis Academy, The 8105 Roberts Drive Atlanta, GA 30350	Gen. Operating Fund	501(c)(3)	7,500.
Epstein School, The 335 Colewood Way NW Atlanta, GA 30328	Gen. Operating Fund	501(c)(3)	643.
Friends of Ian 855 Marseilles Drive Atlanta, GA 30327	Gen. Operating Fund	501(c)(3)	250.
Hillels of Georgia 732 Gatewood Road Atlanta, GA 30329	Gen. Operating Fund	501(c)(3)	300.
Jewish Community Center of Aspen 435 West Main Street Aspen, CO 81611	Gen. Operating Fund	501(c)(3)	500.
Jewish Council Public Affairs 116 E. 27th Street New York, NY 10016	Gen. Operating Fund	501(c)(3)	25.
Jewish Family & Career Service 4549 Chamblee-Dunwoody Road Atlanta, GA 30338	Gen. Operating Fund	501(c)(3)	1,000.
Jewish Federation of Greater Atlanta 1440 Spring Street, NW Atlanta, GA 30309	Gen. Operating Fund	501(c)(3)	153,300.
Leadership Atlanta 817 West Peachtree Street, Ste. M-105 Atlanta, GA 30308	Gen. Operating Fund	501(c)(3)	2,000.

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Marcus Jewish Community Center of Atl 5342 Tilly Mill Road Atlanta, GA 30338	Gen. Operating Fund	501(c)(3)	2,878.
Temple Sinai 180 Interstate North Parkway, Ste. 260 Atlanta, GA 30339	Gen. Operating Fund	501(c)(3)	554.
William Bremen Jewish Home, The 3150 Howell Mill Road, NW Atlanta, GA 30327	Gen. Operating Fund	501(c)(3)	200.
American Israul Educational Institute Southeast, Inc. <del>1150 Lake Hearn Drive, Suite 130</del> Atlanta, GA 30342	Gen. Operating Fund	501(c)(3)	25.
Birthright Israel Foundation 33 East 33rd Street, 7th Floor New York, NY 10016	Gen. Operating Fund	501(c)(3)	1,000.
Camp Twin Lakes 600 Means Street, Suite 110 Atlanta, GA 30318	Gen. Operating Fund	501(c)(3)	25.
Fashioncare 1465 Northside Drive NW, Suite 118 Atlanta, GA 30318	Gen. Operating Fund	501(c)(3)	1,000.
Georgia Commission on the Holocaust 101 East Court Square Decatur, GA 30030	Gen. Operating Fund	501(c)(3)	50.
Gilee PO Box 4018 Atlanta, GA 30302	Gen. Operating Fund	501(c)(3)	1,000.
Greater Atlanta Hadassah 47 Perimeter Center East, Suite 210 Atlanta, GA 30346	Gen. Operating Fund	501(c)(3)	200.

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Historic Oakland Foundation 248 Oakland Ave SE Atlanta, GA 30312	Gen. Operating Fund	501(c)(3)	40.
Israel Sport Center for the Disabled PO Box 1936 Philadelphia, PA 19105	Gen. Operating Fund	501(c)(3)	150.
Jewish Healthcare International 1440 Spring Street, NW Atlanta, GA 30309	Gen. Operating Fund	501(c)(3)	100.
Roosevelt Warm Springs, Dev. Fund <del>4200 Northside Parkway, Bldg 7</del> Atlanta, GA 30327	Gen. Operating Fund	501(c)(3)	500.
Weber School, The 6751 Roswell Road Atlanta, GA 30328	Gen. Operating Fund	501(c)(3)	180.
Yeshiva Atlanta High School 3130 Raymond Drive Atlanta, GA 30340	Gen. Operating Fund	501(c)(3)	54.
Total to Form 990-PF, Part XV, line 3a			<u>202,604.</u>