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Form **990-PF**Department of the Treasury
Internal Revenue Service (77)**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

OMB No 1545-0052

2009

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 5/1/2009, and ending 4/30/2010

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 TAMER FOUNDATION		A Employer identification number 38-2679633
	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) 248-356-3080
	City or town, state, and ZIP code GROSSE POINTE PARK MI 48230-1020		C If exemption application is pending, check here ☐
	H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		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 ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 7,863,486		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	

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

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	19,470	19,470		
4 Dividends and interest from securities	151,979	151,979		
5 a Gross rents		0		
b Net rental income or (loss)	0			
6 a Net gain or (loss) from sale of assets not on line 10	-35,834			
b Gross sales price for all assets on line 6a	3,176,306			
7 Capital gain net income (from Part IV, line 2)		0		
8 Net short-term capital gain			0	
9 Income modifications				
10 a Gross sales less returns and allowances	0			
b Less Cost of goods sold	0			
c Gross profit or (loss) (attach schedule)	0			
11 Other income (attach schedule)	0	0	0	
12 Total. Add lines 1 through 11	135,615	171,449	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	0			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16 a Legal fees (attach schedule)	20	0	0	0
b Accounting fees (attach schedule)	18,658	0	0	0
c Other professional fees (attach schedule)	0	0	0	0
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)	10,025	9,425	0	0
19 Depreciation (attach schedule) and depletion	0	0	0	
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	73,521	71,721	0	0
24 Total operating and administrative expenses. Add lines 13 through 23	102,224	81,146	0	0
25 Contributions, gifts, grants paid	479,679			479,679
26 Total expenses and disbursements. Add lines 24 and 25	581,903	81,146	0	479,679
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-446,288			
b Net investment income (if negative, enter -0-)		90,303		
c Adjusted net income (if negative, enter -0-)			0	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

(HTA)

Form **990-PF** (2009)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	685,245	598,959	598,959
	3 Accounts receivable ☐			
	Less: allowance for doubtful accounts ☐	0	0	0
	4 Pledges receivable ☐			
	Less: allowance for doubtful accounts ☐	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
	7 Other notes and loans receivable (attach schedule) ☐			
	Less: allowance for doubtful accounts ☐	0	0	0
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments—U S and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	5,631,283	7,264,527	7,264,527
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment basis ☐			
Less: accumulated depreciation (attach schedule) ☐	0	0	0	
12 Investments—mortgage loans				
13 Investments—other (attach schedule)	0	0	0	
14 Land, buildings, and equipment: basis ☐				
Less: accumulated depreciation (attach schedule) ☐	0	0	0	
15 Other assets (describe ☐)	0	0	0	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	6,316,528	7,863,486	7,863,486	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe ☐)	0	0	
23 Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒			
	24 Unrestricted	6,316,528	7,863,486	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances (see page 17 of the instructions)	6,316,528	7,863,486		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	6,316,528	7,863,486		

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	6,316,528
2 Enter amount from Part I, line 27a	2	-446,288
3 Other increases not included in line 2 (itemize) ☐ INCREASE IN FAIR MKT VALUE OF INVESTMENTS	3	1,993,246
4 Add lines 1, 2, and 3	4	7,863,486
5 Decreases not included in line 2 (itemize) ☐ DECREASE IN FAIR MKT VALUE OF INVESTMENTS	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	7,863,486

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 See Attached Statement				
b				
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	0	0	0	
b	0	0	0	
c	0	0	0	
d	0	0	0	
e	0	0	0	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) 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	0	0	0	
b	0	0	0	
c	0	0	0	
d	0	0	0	
e	0	0	0	
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	-35,834
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	0

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	510,627	7,447,160	0.068567
2007	619,358	10,965,630	0.056482
2006	564,408	11,066,262	0.051003
2005	564,645	10,738,817	0.052580
2004	585,950	10,801,670	0.054246
2 Total of line 1, column (d)			2 0.282878
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 0.056576
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 7,354,007
5 Multiply line 4 by line 3			5 416,060
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 903
7 Add lines 5 and 6			7 416,963
8 Enter qualifying distributions from Part XII, line 4 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.			8 479,679

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		1	903
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
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	903
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	903
6 Credits/Payments.			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	5,129	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	0	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	5,129	
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	0	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,226	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax Refunded	11	0	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		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
4 a 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	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		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 page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ PERCZAK & ASSOCIATES, P.C	Telephone no ▶	248-356-3080	
	Located at ▶ 21800 W. TEN MILE RD., STE 215 SOUTHFIELD MI	ZIP+4 ▶	48075	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year		15	

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

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

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ Yes ☒ No
Organizations relying on a current notice regarding disaster assistance check here ☐ Yes ☒ No

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

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
JOSEPHINE SAIGH 1222 BALFOUR GROSSE POINTE PARK MI 48106	G.M. & TRUSTEE 3.00	0	0	0
JOSEPH THOMAS 1222 BALFOUR GROSSE POINTE PARK MI 48106	TRUSTEE 1.00	0	0	0
JAMES GEORGE 85 N. MAIN ST., #101 MT CLEMENS MI 48043	TRUSTEE 1.00	0	0	0
	.00	0	0	0

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	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0

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		0
.....		0
.....		0
.....		0
.....		0
.....		0

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 N/A	
.....	
2	
.....	
3	
.....	
4	
.....	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1	
.....	
2	
.....	
All other program-related investments. See page 24 of the instructions	
3	
.....	0
Total. Add lines 1 through 3 ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	6,823,895
b	Average of monthly cash balances	1b	642,102
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	7,465,997
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	7,465,997
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	111,990
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,354,007
6	Minimum investment return. Enter 5% of line 5	6	367,700

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	367,700
2a	Tax on investment income for 2009 from Part VI, line 5	2a	903	
b	Income tax for 2009 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b	2c	903	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	366,797	
4	Recoveries of amounts treated as qualifying distributions	4		
5	Add lines 3 and 4	5	366,797	
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	366,797	

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	479,679
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	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	479,679
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	903
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	478,776

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				366,797
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2009				
a From 2004	45,866			
b From 2005	35,048			
c From 2006	23,391			
d From 2007	78,426			
e From 2008	140,675			
f Total of lines 3a through e	323,406			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 479,679				
a Applied to 2008, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2009 distributable amount				366,797
e Remaining amount distributed out of corpus	112,882			
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	436,288			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	45,866			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	390,422			
10 Analysis of line 9				
a Excess from 2005	35,048			
b Excess from 2006	23,391			
c Excess from 2007	78,426			
d Excess from 2008	140,675			
e Excess from 2009	112,882			

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

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



b Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Tax year	Prior 3 years			(e) Total
(a) 2009	(b) 2008	(c) 2007	(d) 2006	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
				0
0	0	0	0	0
0	0	0	0	0
				0
0	0	0	0	0
				0
				0
				0
				0

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)**1 Information Regarding Foundation Managers:**

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

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 page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE ATTACHED SCHEDULE			SEE ATTACHED SCHEDULE	479,679
Total			3a	479,679
b Approved for future payment				
Total			3b	0

Totals

[illegible]

Line 16a (990-PF) - Legal Fees

		20	0	0	0	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)	
1	DRIGGERS SCHULTZ	20				
2						
3						
4						
5						
6						
7						
8						
9						
10						

Line 16b (990-PF) - Accounting Fees

		18,658	0	0	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	PERCZAK & ASSOCIATES, P.C.	18,658			
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 18 (990-PF) - Taxes

		10,025	9,425	0	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Real estate tax not included in line 20				
2	Federal Excise Tax on investment income	600			
3	Income tax				
4	FOREIGN TAXES PAID ON DIVIDENDS	9,425	9,425		
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

		73,521	71,721	0	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization. See attached statement	0	0	0	0
2	Fund Raising				
3	INVESTMENT MANAGEMENT FEES	71,721	71,721		
4	OFFICE SUPPLIES & EXPENSE	1,800			
5					
6					
7					
8					
9					
10					

Part II, Line 10b (990-PF) - Investments - Corporate Stock

		Num. Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
1						
2	SEE ATTACHMENT-M. LYNCH #02144		242	529,368	242	529,368
3	SEE ATTACHMENT-M. LYNCH #02160		1,804,422	2,310,924	1,804,422	2,310,924
4	SEE ATTACHMENT-M. LYNCH #02161		894,635	1,036,009	894,635	1,036,009
5	SEE ATTACHMENT-M. LYNCH #02162		817,381	945,373	817,381	945,373
6	SEE ATTACHMENT-M. LYNCH #02304		281,755	545,297	281,755	545,297
7	SEE ATTACHMENT-M. LYNCH #02309		635,923	861,270	635,923	861,270
8	SEE ATTACHMENT-M. LYNCH #02310		806,037	1,036,286	806,037	1,036,286
9	SEE ATTACHMENT-M LYNCH #04036		390,888	0	390,888	0
10						
11						
12						
13						
14						
15						
16						
17						

Amount

	Long Term CG Distributions	Amount		Totals	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
		Short Term CG Distributions	0								
	Kind(s) of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold						
1	PUBLICLY TRADED SECURITIES					0	0	0	0	0	-35,834
2	MERRILL LYNCH #02160					412,666	0	353,631	59,035	0	59,035
3	MERRILL LYNCH #02161					589,740	0	597,453	-7,713	0	-7,713
4	MERRILL LYNCH #02162					415,262	0	404,719	10,543	0	10,543
5	MERRILL LYNCH #02309					427,784	0	477,511	-49,727	0	-49,727
6	MERRILL LYNCH #02310					607,683	0	688,238	-80,555	0	-80,555
7	MERRILL LYNCH #04036					723,171	0	690,588	32,583	0	32,583
8						0	0	0	0	0	0
9						0	0	0	0	0	0
10						0	0	0	0	0	0

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

[illegible]

TAMER FOUNDATION
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PART XV - SUPPLEMENTARY INFORMATION
LINE 3 Grants and Contributions Paid during Year

EIN 38-2679633

	Recipient	Relationship To Fund Manager	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
1	ST MARON CHURCH	NONE	CHURCH	RELIGIOUS DEVELOPEMENT	6,850
2	ST SHARBEL CHURCH	NONE	CHURCH	RELIGIOUS DEVELOPMENT	18,325
3	DAUGHTERS OF CHARITY ST VINCENT DE PAUL	NONE	CHURCH	RELIGIOUS DEVELOPMENT	1,000
4	REVEREND MICHAEL KALIL	NONE	CHURCH	RELIGIOUS BUILDING & DEV	500
5	SISTER MARY BOULUS	NONE	CHURCH	RELIGIOUS DEVELOPMENT	200
6	CATHOLIC RELIEF SERVICES	NONE	CHURCH	RELIGIOUS DEVELOPMENT	100
7	GLEANERS COMMUNITY FOOD BANK	NONE	PVT OP	GENERAL OPERATIONS	0
8	UNICEF	NONE	PVT OP	GENERAL OPERATIONS	500
9	KNIGHTS OF COLUMBUS	NONE	PVT OP	GENERAL OPERATIONS	500
10	MARKET PLACE GLOBAL OUTREACH CENTER	NONE	PVT OP	GENERAL OPERATIONS	3,500
11	SALVATION ARMY	NONE	PVT OP	GENERAL OPERATIONS	0
12	MOUNT CLEMENS REGIONAL HEALTHCARE	NONE	PVT OP	MEDICAL RESEARCH	0
13	DMC - CHILDRENS HOSPITAL	NONE	PVT OP	HEALTH CARE	1,500
14	GROSSE POINTE MEDICAL STAFF BEAUMONT	NONE	PVT OP	HEALTH CARE	600
15	AMERICAN FOUNDATION FOR ANOREXIA	NONE	PVT OP	MEDICAL RESEARCH	500
16	LEUKEMIA LYMPHOMA SOCIETY	NONE	PVT OP	MEDICAL RESEARCH	1,000
17	ASLA ST JUDE	NONE	PVT OP	MEDICAL RESEARCH	1,500
18	LEBANESE AMERICAN CLUB OF MICHIGAN	NONE	PVT OP	GENERAL OPERATIONS	5,300
19	BUILDING BRIDGES	NONE	PVT OP	GENERAL OPERATIONS	10,000
20	DETROIT PUBLIC TV	NONE	PVT OP	GENERAL OPERATIONS	500
21	GROSSE POINT SOUTH CLASS OF 2010	NONE	PVT OP	GENERAL OPERATIONS	15,000
22	MACOMB COUNTY INTERFAITH CAREGIVERS	NONE	PVT OP	GENERAL OPERATIONS	1,000
23	UNIVERSITY OF MICHIGAN	NONE	PVT OP	GENERAL OPERATIONS	0
24	MICHIGAN STATE UNIVERSITY	NONE	PVT OP	GENERAL OPERATIONS	50,000
25	UNIVERSITY OF LEGGETT	NONE	PVT OP	GENERAL OPERATIONS	0
26	MARKET PLACE	NONE	PVT OP	GENERAL OPERATIONS	5,000
27	RACHEL ABOUZARD	NONE	STUDENT	UNIVERSITY OF MICHIGAN	8,000
28	GEORGE AKROUSH	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
29	GINA LOUISE BARIL	NONE	STUDENT	OAKLAND UNIVERSITY	2,558
30	DAVID BRADY	NONE	STUDENT	MACOMB COMM COLLEGE	2,796
31	DAVID BRADY	NONE	STUDENT	MIDSTAR	1,350

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 PART XV - SUPPLEMENTARY INFORMATION
 LINE 3 Grants and Contributions Paid during Year

EIN: 38-2679633

Recipient	Relationship To Fund Manager	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
32 GINA LOUISE BRADY	NONE	STUDENT	OAKLAND UNIVERSITY	4,000
33 JUSTIN M BRADY	NONE	STUDENT	MACOMB COMM COLLEGE	1,060
34 ALLISON BERENS	NONE	STUDENT	OAKLAND UNIVERSITY	8,000
35 MICHAEL BLAKE	NONE	STUDENT	UNIVERSITY OF MICHIGAN	8,000
36 LAUREN BOYLE	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
37 NATALIE BURZNSKI	NONE	STUDENT	MACOMB COMM COLLEGE	2,224
38 DAVID CLEM	NONE	STUDENT	UNIVERISITY OF MICHIGAN	4,000
39 PAUL DWAIGY	NONE	STUDENT	WAYNE STATE UNIVERSITY	8,000
40 MARTHA DWAIHY	NONE	STUDENT	WAYNE STATE UNIVERSITY	8,000
41 STEVE DETTLOFF	NONE	STUDENT	MACOMB COMM. COLLEGE	376
42 MICHELLE ELIAS	NONE	STUDENT	UNIVERSITY OF MICHIGAN	4,000
43 MICHAEL FAWLEY	NONE	STUDENT	WESTERN MICHIGAN UNIV	8,000
44 ANTHONY GEMAYEL	NONE	STUDENT	OAKLAND UNIVERSITY	4,000
45 JOSEPH HABIB	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
46 AMANDA KASPOR	NONE	STUDENT	WESTERN MICHIGAN UNIV	8,000
47 OLIVIA KNOTT	NONE	STUDENT	BUCKNELL UNIVERSITY	8,000
48 ALEX LAHOOD	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
49 KRISTIN LAZZELL	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
50 KATHLEEN LUSK	NONE	STUDENT	WAYNE STATE UNIVERSITY	8,000
51 DAVID McCOY	NONE	STUDENT	HOFSTRA UNIVERSITY	4,000
52 KARLYN McCOY	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
53 MICHAEL McCOY	NONE	STUDENT	INDIANA UNIVERSITY	4,000
54 JEFFERY MAHONEY	NONE	STUDENT	MACOMB COMM COLLEGE	1,448
55 JEFFERY MAHONEY	NONE	STUDENT	OAKLAND UNIVERSITY	2,342
56 SHADI MAASRI	NONE	STUDENT	WAYNE STATE UNIVERSITY	8,000
57 RONALD MACK	NONE	STUDENT	LOYOLA UNIVERSITY	8,000
58 RACHEL MADI	NONE	STUDENT	OAKLAND UNIVERSITY	4,611
59 JOHN MALONE	NONE	STUDENT	NORTHWOOD UNIVERSITY	10,375
60 JULIE MICHAEL	NONE	STUDENT	UNIVERSITY OF MICHIGAN	8,000
61 JAMES MICHAEL	NONE	STUDENT	OAKLAND UNIVERSITY	11,350
62 JOHN MICHAEL	NONE	STUDENT	OAKLAND UNIVERSITY	6,414

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LINE 3 Grants and Contributions Paid during Year

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	Recipient	Relationship To Fund Manager	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
63	JEFFERY MICHAEL	NONE	STUDENT	OHIO STATE UNIVERSITY	8,000
64	EMILY MICHAELS	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
65	NICHOLE MILLER	NONE	STUDENT	UNIVERSITY OF MICHIGAN	8,000
66	LAUREN NAHAS	NONE	STUDENT	MACOMB COMM COLLEGE	3,519
67	MIRIAM NAHAS	NONE	STUDENT	MACOMB COMM COLLEGE	328
68	MIRIAM NAHAS	NONE	STUDENT	OAKLAND UNIVERSITY	3,519
69	RACHEL PEEPLES	NONE	STUDENT	WAYNE STATE UNIVERSITY	8,000
70	NICHOLE SAIGH	NONE	STUDENT	EVERGLADES UNIVERSITY	8,000
71	PETER SAIGH	NONE	STUDENT	MACOMB COMM COLLEGE	3,234
72	JOSEPH SIMONY	NONE	STUDENT	WESTERN MICHIGAN UNIV	8,000
73	RIVA TAYAH	NONE	STUDENT	WAYNE STATE UNIVERSITY	5,933
74	RIVA TAYAH	NONE	STUDENT	MACOMB COMM COLLEGE	328
75	IAN WESLEY THOMAS	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	4,000
76	JEFFERY THOMAS	NONE	STUDENT	WASHTENAW COMM COLLEGE	3,060
77	KARA THOMAS	NONE	STUDENT	WASHTENAW COMM COLLEGE	1,789
78	KARA THOMAS	NONE	STUDENT	EASTERN MICHIGAN UNIV	3,786
79	SEAN MICHAEL THOMAS	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
80	PATRICIA THOMPSON	NONE	STUDENT	ST PETERSBURG COLLEGE	1,998
81	ANTHONY TAORMINA	NONE	STUDENT	WESTERN MICHIGAN UNIV	8,000
82	JERRY TOCCO	NONE	STUDENT	LOYOLA UNIVERSITY	8,000
83	ROBERT VINEY	NONE	STUDENT	MICHIGAN STATE UNIVERSITY	8,000
84	STEPHANIE VUJIC	NONE	STUDENT	WAYNE STATE UNIVERSITY	7,118
85	JOANNE YOUNG	NONE	STUDENT	UNIVERSITY OF MICHIGAN	6,788
86	ANNE MARIE ZIMMERMAN	NONE	STUDENT	COLUMBIA COLLEGE, CHICAGO	8,000
87	DANIELLE ZOHRAB	NONE	STUDENT	UNIVERSITY OF MICHIGAN	8,000
	TOTAL				479,679

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