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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 JUN 1, 2009, and ending MAY 31, 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: **JAMES M. & RUTH E. WILDER FOUNDATION**

Number and street (or P.O. box number if mail is not delivered to street address): **171 17TH STREET, NW; SUITE 2100**

Room/suite:

City or town, state, and ZIP code: **ATLANTA, GA 30363**

A Employer identification number: **58-1486417**

B Telephone number: **404-873-8500**

C If exemption application is pending, check here ☐

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

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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

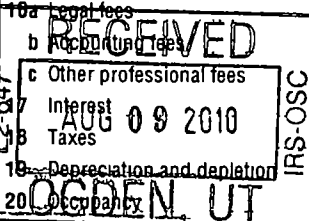
I Fair market value of all assets at end of year (from Part II, col (c), line 16): **\$ 1,586,980.** (Part I, column (d) must be on cash basis.)

J Accounting method: ☒ Cash ☐ Accrual  
☐ Other (specify)

Part I Analysis of Revenue and Expenses		(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		0.		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 Dividends and interest from securities		68,431.	68,431.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		<196,330.>			
b Gross sales price for all assets on line 6a		1,414,798.			
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					
12 Total Add lines 1 through 11		<127,899.>	68,431.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees STMT 2		41,366.	0.		0.
b Record keeping fees STMT 3		1,600.	0.		0.
c Other professional fees					
17 Interest		14.	0.		0.
18 Taxes STMT 4		890.	0.		0.
19 Depreciation and depletion					
20 Other expenses					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 5		500.	0.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		44,370.	0.		0.
25 Contributions, gifts, grants paid		126,500.			126,500.
26 Total expenses and disbursements. Add lines 24 and 25		170,870.	0.		126,500.
27 Subtract line 26 from line 12		<298,769.>			
a Excess of revenue over expenses and disbursements			68,431.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				N/A	

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Operating and Administrative Expenses



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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	57,739.	104,916.	104,916.
	2 Savings and temporary cash investments	629,243.	120,494.	123,514.
	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			
	c Investments - corporate bonds			
<b>Liabilities</b>	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 6	1,184,545.	1,347,348.	1,358,550.
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	1,871,527.	1,572,758.	1,586,980.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
<b>Net Assets or Fund Balances</b>	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.	
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	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	1,871,527.	1,572,758.	
30 Total net assets or fund balances	1,871,527.	1,572,758.		
31 Total liabilities and net assets/fund balances	1,871,527.	1,572,758.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,871,527.
2 Enter amount from Part I, line 27a	2	<298,769.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,572,758.
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	1,572,758.

**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 STATEMENTS				
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 1,414,798.		1,611,128.	<196,330.>

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			<196,330.>

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	<196,330.>
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	131,500.	1,700,893.	.077312
2007	123,550.	1,798,250.	.068706
2006	98,100.	1,074,397.	.091307
2005	86,900.	1,010,978.	.085956
2004	74,250.	921,289.	.080594

2 Total of line 1, column (d)	2	.403875
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	.080775
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,624,970.
5 Multiply line 4 by line 3	5	131,257.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	684.
7 Add lines 5 and 6	7	131,941.
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	8	126,500.

**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)		1	1,369.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> 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	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	1,369.
3 Add lines 1 and 2		4	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		5	1,369.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,900.	
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	1,900.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" 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	531.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax	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
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 <input type="checkbox"/> \$ 0. (2) On foundation managers <input 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 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?		
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 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

N/A

**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)	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? Website address ► N/A	13	X	
14	The books are in care of ► MARC L. PETERZELL Telephone no ► (404) 873-8500 Located at ► 171 17TH STREET, SUITE 2100, ATLANTA, GA ZIP+4 ► 30363			
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	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 )	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.)	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

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**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)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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 WILDER 171 17TH STREET, STE 2100 ATLANTA, GA 30363	BOARD MEMBER 1.00	0.	0.	0.
MARC PETERZELL 171 17TH STREET, STE 2100 ATLANTA, GA 30363	BOARD MEMBER 1.00	0.	0.	0.
ESTATE OF RUTH E. WILDER 171 17TH STREET, STE 2100 ATLANTA, GA 30363	BOARD MEMBER 1.00	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

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**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	1,587,701.
b	Average of monthly cash balances	1b	62,015.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,649,716.
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	1,649,716.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	24,746.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,624,970.
6	Minimum investment return. Enter 5% of line 5	6	81,249.

**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	81,249.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,369.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,369.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	79,880.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	79,880.
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	79,880.

**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	126,500.
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	126,500.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	126,500.

**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.

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**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
<b>1</b> Distributable amount for 2009 from Part XI, line 7				79,880.
<b>2</b> Undistributed income, if any, as of the end of 2009				
<b>a</b> Enter amount for 2008 only			0.	
<b>b</b> Total for prior years.		0.		
<b>3</b> Excess distributions carryover, if any, to 2009				
<b>a</b> From 2004	29,820.			
<b>b</b> From 2005	39,235.			
<b>c</b> From 2006	45,780.			
<b>d</b> From 2007				
<b>e</b> From 2008	47,842.			
<b>f</b> Total of lines 3a through e	162,677.			
<b>4</b> Qualifying distributions for 2009 from Part XII, line 4 ▶ \$	126,500.			
<b>a</b> Applied to 2008, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2009 distributable amount	46,620.			79,880.
<b>e</b> Remaining amount distributed out of corpus	0.			0.
<b>5</b> Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:	209,297.			
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
<b>f</b> Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2004 not applied on line 5 or line 7	29,820.			
<b>9</b> Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	179,477.			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2005	39,235.			
<b>b</b> Excess from 2006	45,780.			
<b>c</b> Excess from 2007				
<b>d</b> Excess from 2008	47,842.			
<b>e</b> Excess from 2009	46,620.			

<b>Part XIV</b>	<b>Private Operating Foundations</b> (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(i)(3) or ☐ 4942(i)(5)



**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		Related or exempt function income
<b>1</b> Program service revenue						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
<b>2</b> Membership dues and assessments						
<b>3</b> Interest on savings and temporary cash investments						
<b>4</b> Dividends and interest from securities			14	68,431.		
<b>5</b> Net rental income or (loss) from real estate						
a Debt-financed property						
b Not debt-financed property						
<b>6</b> Net rental income or (loss) from personal property						
<b>7</b> Other investment income						
<b>8</b> Gain or (loss) from sales of assets other than inventory			18	<196,330.>		
<b>9</b> Net income or (loss) from special events						
<b>10</b> Gross profit or (loss) from sales of inventory						
<b>11</b> Other revenue						
a _____						
b _____						
c _____						
d _____						
e _____						
<b>12</b> Subtotal. Add columns (b), (d), and (e)		0.		<127,899.>		0.
<b>13</b> Total. Add line 12, columns (b), (d), and (e)					13	<127,899.>

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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

- |  |              |            |           |
|--|--------------|------------|-----------|
| <p><b>1</b> Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</p> <p><b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p><b>b</b> Other transactions</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p><b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p><b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.</p> |              | <b>Yes</b> | <b>No</b> |
|  | <b>1a(1)</b> |            | <b>X</b>  |
|  | <b>1a(2)</b> |            | <b>X</b>  |
|  | <b>1b(1)</b> |            | <b>X</b>  |
|  | <b>1b(2)</b> |            | <b>X</b>  |
|  | <b>1b(3)</b> |            | <b>X</b>  |
|  | <b>1b(4)</b> |            | <b>X</b>  |
|  | <b>1b(5)</b> |            | <b>X</b>  |
|  | <b>1b(6)</b> |            | <b>X</b>  |
|  | <b>1c</b>    |            | <b>X</b>  |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

- | b If "Yes," complete the following schedule |                          |                                 |
|---|--------------------------|---------------------------------|
| (a) Name of organization                    | (b) Type of organization | (c) Description of relationship |
| N/A   |                          |                                 |
|   |                          |                                 |
|   |                          |                                 |
|   |                          |                                 |
|   |                          |                                 |

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

Signature of officer or trustee

Dated \_\_\_\_\_

Title

Preparer's signature 

MICHAEL ARONIN

Date \_\_\_\_\_

JUL 02 2010

☐ Check if self-employed

Preparer's identifying number

Firm's name (or yours if self-employed),  
address, and ZIP code

BIRNBREY, MINSK, MINSK & PERLING LLC  
1801 PEACHTREE ST., N.E., SUITE 300  
ATLANTA, GA 30309-1815

**EIN ►**

Phone no (404) 355-3870

Form **990-PF** (2009)

**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	TREASURY BANK NA CD	P		07/16/09
b	MUTUAL BANK	P		08/05/09
c	WASHINGTON MUTUAL BANK	P		10/09/09
d	NICOLET NATIONAL BANK	P		02/23/10
e	AMCORE BANK	P		04/23/10
f	UBS AG JERSEY BRH-USD	P		06/15/09
g	PROSHARES ULTRA OIL & GAS VERSUS	P		08/27/09
h	SPDR SERIES TR SPDR	P		11/04/09
i	KAYNE ANDERSON MLP INVT COMPANY	P		11/18/09
j	POWERSHARES EXCHANGE TRADED	P		02/03/10
k	INSHARES TR FTSE NARIET MTG PLUS CAPPED INDEX FUN	P		02/23/10
l	ISHARES TRFTSE XINHUA HK CHINA 25 INDEX	P		05/27/10
m	ALLIANZ NFJ DIVIDEND VALUDE FUND CL C	P		11/17/09
n	THORNBURG INTERNATIONAL VALUE FD CL C	P		06/19/09
o	ALLIANZ NFJ DIVIDEND VALUDE FUND CL C	P		11/17/09

(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 35,000.		34,707.	293.
b 40,000.		40,000.	0.
c 90,000.		90,000.	0.
d 20,000.		19,798.	202.
e 95,237.		95,000.	237.
f 74,094.		100,000.	<25,906.>
g 29,078.		28,783.	295.
h 33,378.		33,196.	182.
i 95,187.		84,763.	10,424.
j 35,252.		34,292.	960.
k 72,905.		73,136.	<231.>
l 25,157.		24,503.	654.
m 24,388.		40,014.	<15,626.>
n 39,360.		49,230.	<9,870.>
o 80,219.		112,172.	<31,953.>

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			293.
b			0.
c			0.
d			202.
e			237.
f			<25,906.>
g			295.
h			182.
i			10,424.
j			960.
k			<231.>
l			654.
m			<15,626.>
n			<9,870.>
o			<31,953.>

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

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

**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 OPPENHEIMER INTL BOND FUND CLASS C	P		02/23/10
b DAVIS NEW YORK VENTURE FUND CLASS C	P		03/26/10
c UTS FIRST TR SPL SITUATIONS	P		06/15/09
d UTS FIRST TR SPL SITUATIONS SELECT SER 20	P		07/01/09
e UTS FIRST TR SPL SITUATIONS SELECT 24	P		07/02/09
f UTS FIRST TR SPL SITUATIONS TR LARGE CAP	P		07/16/09
g UTS FIRST TR SPL SITUATIONS SER 2	P		07/22/09
h UTS CLAY SERIES 14 FLAHERTY & CRUMINE	P		08/26/09
i UTS FIRST TR SPL SITUATION TR SER5	P		08/26/09
j UTS FIRST TR SPL SITUATION TR SER16	P		02/03/10
k UTS FIRST TR SPL SITUATION TR WATER	P		09/03/09
l UTS FTP SERIES 32 TECHNOLOGY SELECT PORT	P		02/23/10
m CAPITAL GAINS DIVIDENDS			
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 179,688.		182,662.	<2,974.>
b 30,000.		22,549.	7,451.
c 26,802.		51,115.	<24,313.>
d			0.
e 41,259.		60,388.	<19,129.>
f 73.		74.	<1.>
g 25,631.		77,638.	<52,007.>
h 78,300.		63,884.	14,416.
i 75,530.		91,231.	<15,701.>
j 64,085.		85,094.	<21,009.>
k 47,530.		71,772.	<24,242.>
l 53,344.		45,127.	8,217.
m 3,301.			3,301.
n			
o			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			<2,974.>
b			7,451.
c			<24,313.>
d			0.
e			<19,129.>
f			<1.>
g			<52,007.>
h			14,416.
i			<15,701.>
j			<21,009.>
k			<24,242.>
l			8,217.
m			3,301.
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	<196,330.>
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	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BONDS & MUTUAL FUNDS	71,732.	3,301.	68,431.
TOTAL TO FM 990-PF, PART I, LN 4	71,732.	3,301.	68,431.

FORM 990-PF	LEGAL FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ARNALL, GOLDEN & GREGORY	41,366.	0.		0.
TO FM 990-PF, PG 1, LN 16A	41,366.	0.		0.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BIRNBREY, MINSK, MINSK & PERLING LLC	1,600.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	1,600.	0.		0.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL ESTIMATED TAX PAYMENTS	890.	0.		0.
TO FORM 990-PF, PG 1, LN 18	890.	0.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
DUES	500.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	500.	0.		0.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
CLOSED END MUTUAL FUNDS	COST	76,523.	82,161.	
MTG BACKED-SECURITY	COST	18,028.	9,440.	
MUTUAL FUNDS	COST	561,314.	566,064.	
STRUCTURED PRODUCTS	COST	0.	0.	
UNIT INVESTMENT TRUSTS	COST	266,117.	263,098.	
BONDS	COST	229,244.	236,719.	
PREFERRED STOCK	COST	104,722.	99,468.	
COMMON STOCK	COST	91,400.	101,600.	
TOTAL TO FORM 990-PF, PART II, LINE 13		1,347,348.	1,358,550.	

FORM 990-PF

GRANTS AND CONTRIBUTIONS  
PAID DURING THE YEAR

STATEMENT 7

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AIDS ALLIANCE FOR FAITH AND HEALTH 139 RALPH MCGILL BOULEVARD; SUITE 103 ATLANTA, GA	CONTRIBUTION	CHARITY	1,000.
AIDS ALLIANCE OF NORTHWEST GEORGIA 775 W. AVENUE; SUITE E CARTERSVILLE, GA 30120	CONTRIBUTION	CHARITY	1,000.
AMERICAN HEART ASSOCIATION 1101 NORTHCHASE PARKWAY MARIETTA, GA 30067	CONTRIBUTION	CHARITY	1,000.
AMERICAN ORT FEDERATION 2200 CENTURY PARKWAY; SUITE 550 ATLANTA, GA 30345	CONTRIBUTION	CHARITY	1,000.
AMERICAN SUDDEN- INFANT DEATH SYNDROME INSTITUTE 509 AUGUSTA DRIVE MARIETTA, GA 30067	CONTRIBUTION	CHARITY	2,000.
ATLANTA COMMUNITY FOOD BANK 732 JOSEPH E. LOWERY BLVD, NW ATLANTA, GA 30318-6628	CONTRIBUTION	CHARITY	5,000.
ATLANTA UNION MISSION P. O. BOX 1807 ATLANTA, GA 30301-1807	CONTRIBUTION	CHARITY	4,000.
BOGGS MOUNTAIN HUMANE SHELTER P. O. BOX 249 TIGER, GA 30576	CONTRIBUTION	CHARITY	6,000.

JAMES M. & RUTH E. WILDER FOUNDATION

58-1486417

BOYS AND GIRLS CLUBS OF METRO ATLANTA 100 EDGEWOOD AVENUE NE ATLANTA, GA 30303	CONTRIBUTION	CHARITY	1,000.
CALVARY CHILDREN'S HOME INC. 1430 LOST MOUNTAIN ROAD POWDER SPRINGS, GA 30127	CONTRIBUTION	CHARITY	6,500.
CHEROKEE COUNTY HUMANE SOCIETY 131 CHATTIN DRIVE CANTON, GA 30115	CONTRIBUTION	CHARITY	5,000.
CHILDREN'S HEALTH CARE OF ATLANTA 1687 TULLIE CIRCLE, NE ATLANTA, GA 30329-2321	CONTRIBUTION	CHARITY	5,000.
CHRISTIAN CITY, INC 7345 RED OAK ROAD UNION CITY, GA 30291-2338	CONTRIBUTION	CHARITY	4,000.
COMMUNITY PANTRY, INC P. O. BOX 1067 CLAYTON, GA 30525	CONTRIBUTION	CHARITY	4,000.
CROSSROADS COMMUNITY MINISTRIES 420 COURTLAND STREET, NE ATLANTA, GA 30308	CONTRIBUTION	CHARITY	5,000.
GEORGIA S.P.C.A. 1175 BUFORD HIGHWAY; SUITE 109 SUWANEE, GA 30024	CONTRIBUTION	CHARITY	3,000.
GEORGIA STATE UNIVERSITY P. O. BOX 3963 ATLANTA, GA 30303-3083	CONTRIBUTION	CHARITY	2,000.
GOOD MEWS ANIMAL FOUNDATION, INC. 736 JOHNSON FERRY ROAD, SUITE A-3 MARIETTA, GA 30068-4394	CONTRIBUTION	CHARITY	5,000.

HABITAT FOR HUMANITY OF RABUN COUNTY 272 TATUM LANE RABUN GAP, GA 30568	CONTRIBUTION	CHARITY	5,000.
HOMELESS PETS FOUNDATION P. O. BOX 71056 MARIETTA, GA 30067	CONTRIBUTION	CHARITY	4,000.
HUMANE SOCIETY OF COBB COUNTY 148 FAIRGROUND STREET SE MARIETTA, GA 30060	CONTRIBUTION	CHARITY	8,000.
MARIETTA-COBB WINTER SHELTER/THE EXTENSION 1507 CHURCH STREET EXT; P.O. BOX 793 MARIETTA, GA 30061	CONTRIBUTION	CHARITY	3,000.
MEMORIAL SLOAN-KETTERING CANCER CENTER 1275 YORK AVENUE NEW YORK, NY 10021	CONTRIBUTION	CHARITY	2,000.
NOAH'S ARK ANIMAL REHABILITATION CENTER, INC. 712 LG - GRIFFIN ROAD LOCUST GROVE, GA 30248	CONTRIBUTION	CHARITY	3,000.
SAMARITAN HOUSE OF ATLANTA, INC. P. O. BOX 89125 ATLANTA, GA 30312-9125	CONTRIBUTION	CHARITY	3,000.
ST. JUDE CHILDREN'S RESEARCH HOSPITAL 501 ST. JUDE PLACE MEMPHIS, TN 38105-1942	CONTRIBUTION	CHARITY	2,000.
TENDER LOVING CARE ANIMAL SHELTER C/O DAHLONEGA-LUMPKIN CO. HUMANE SOCIETY - P.O. BOX 535 DAHLONAGA, GA 30533	CONTRIBUTION	CHARITY	5,000.
THE NATURE CONSERVANCY 1330 WEST PEACHTREE STREET, SUITE 410 ATLANTA, GA 30309-2904	CONTRIBUTION	CHARITY	1,000.

THE SALVATION ARMY P. O. BOX 2256 MARIETTA, GA 30060	CONTRIBUTION	CHARITY	5,000.
THE TEMPLE 1589 PEACHTREE STREET ATLANTA, GA 30309-2401	CONTRIBUTION	CHARITY	5,000.
RABUN COUNTY MUSIC FESTIVAL ASSOCIATION P. O. BOX 38 DILLARD, GA 30537	CONTRIBUTION	CHARITY	2,000.
PUBLIC THEATER 425 LAFAYETTE STREET NEW YORK, NY 10003	CONTRIBUTION	CHARITY	1,000.
RABUN COUNTY HISTORICAL SOCIETY P. O. BOX 921 CLAYTON, GA 30525	CONTRIBUTION	CHARITY	2,000.
SHORTER COLLEGE 315 SHORTER AVENUE ROME, GA 30165	CONTRIBUTION	CHARITY	1,000.
SOUTHERN HOPE HUMANE SOCIETY P. O. BOX 768 POWDER SPRINGS, GA 30127	CONTRIBUTION	CHARITY	4,000.
FOOD BANK OF NORTHEAST GEORGIA P. O. BOX 48857 ATHENS, GA 30604	CONTRIBUTION	CHARITY	2,000.
CLINTON BUSH HAITI FUND 610 PRESIDENT CLINTON AVENUE LITTLE ROCK, AR 72201	CONTRIBUTION	CHARITY	5,000.
OASIS P. O. BOX 35 WALTON BEACH, FL 32549	CONTRIBUTION	CHARITY	1,000.

JAMES M. & RUTH E. WILDER FOUNDATION

58-1486417

POSITIVE IMPACT

139 RALPH MCGILL BOULEVARD;

SUITE 301 ATLANTA, GA

30308-3339

CONTRIBUTION

CHARITY

1,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

126,500.