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

OMB No 1545-0052

2009

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2009, or tax year beginning **AUG 1, 2009**, and ending **JUL 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 <b>JOSEPH VIGMAN FOUNDATION, INC.</b>		A Employer identification number <b>23-7000461</b>
	Number and street (or P.O. box number if mail is not delivered to street address) <b>36 SOUTH CHARLES STREET</b>		B Telephone number <b>410 539-2800</b>
	City or town, state, and ZIP code <b>BALTIMORE, MD 21201</b>		C If exemption application is pending, check here <input type="checkbox"/>
			D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <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			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ <b>474,712.</b> (Part I, column (d) must be on cash basis.)		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	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 (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received				
	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	8,794.	8,794.	8,794.	STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	9,025.			
	b Gross sales price for all assets on line 6a	116,088.			
	7 Capital gain net income (from Part IV, line 2)		9,025.		
	8 Net short-term capital gain			N/A	
Operating and Administrative Expenses	9 Income modifications			829.	
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	175.	175.	175.	STATEMENT 2
	12 Total (Add lines 1 through 11)	17,994.	17,994.	9,798.	
	13 Compensation of officers, directors, trustees, etc.	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 3	4,520.	520.	0.	4,000.
	b Accounting fees				
	c Other professional fees STMT 4	2,909.	2,909.	0.	0.
	17 Interest				
	18 Taxes STMT 5	60.	60.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23	7,489.	3,489.	0.	4,000.	
25 Contributions, gifts, grants paid	11,493.			11,493.	
26 Total expenses and disbursements. Add lines 24 and 25	18,982.	3,489.	0.	15,493.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<988.>				
b Net investment income (if negative, enter -0-)		14,505.			
c Adjusted net income (if negative, enter -0-)			9,798.		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			2,206.	2,172.	2,172.
	2 Savings and temporary cash investments			331.	2,881.	2,881.
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock STMT 7			416,231.	394,961.	393,567.
	c Investments - corporate bonds					
Liabilities	11 Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other STMT 8			56,387.	75,340.	76,092.
	14 Land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers)			475,155.	475,354.	474,712.
	17 Accounts payable and accrued expenses					
	18 Grants payable					
Net Assets or Fund Balances	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.		
Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds			475,155.	475,354.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			0.	0.	
	30 Total net assets or fund balances			475,155.	475,354.	
31 Total liabilities and net assets/fund balances			475,155.	475,354.		

## 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	475,155.
2 Enter amount from Part I, line 27a	2	<988.>
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3	1,187.
4 Add lines 1, 2, and 3	4	475,354.
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	475,354.

**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 116,088.		107,063.	9,025.
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) 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			
b			
c			
d			
e			9,025.
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 9,025.
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	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		3 8,007.

**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	17,786.	415,559.	.042800
2007	30,217.	577,235.	.052348
2006	35,369.	594,038.	.059540
2005	20,195.	567,078.	.035612
2004	25,490.	545,020.	.046769
2 Total of line 1, column (d)			2 .237069
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 .047414
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 459,444.
5 Multiply line 4 by line 3			5 21,784.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 145.
7 Add lines 5 and 6			7 21,929.
8 Enter qualifying distributions from Part XII, line 4			8 15,493.

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 type="checkbox"/> and enter 1% of Part I, line 27b		1	290.
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	290.
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	290.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		290.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b 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.	2	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	3	X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	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?	6	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.	7	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> MD		
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	8b	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	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

N/A

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**Part VII-A Statements Regarding Activities** (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	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 ► FEDDER & GARTEN PA Telephone no. ► 410-539-2800  
 Located at ► 36 S CHARLES STREET, STE 2300, BALTIMORE, MD ZIP+4 ► 21201

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	<u>N/A</u>	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
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.)	<u>N/A</u>	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)	<u>N/A</u>	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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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
HERBERT S. GARTEN 36 S CHARLES ST., SUITE 2300 BALTIMORE, MD 21201	PRES, TRES, DIR 0.00	0.	0.	0.
ALAN M. GARTEN 36 S CHARLES ST., SUITE 2300 BALTIMORE, MD 21201	VP, DIR 0.00	0.	0.	0.
MORRIS L. GARTEN 36 S CHARLES ST., SUITE 2300 BALTIMORE, MD 21201	SEC'Y, DIR 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

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**Part VIII****Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

0

**Part IX-A** Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

**Part IX-B** Summary of Program-Related Investments

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

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

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	457,858.
b	Average of monthly cash balances	1b	8,583.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	466,441.
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	466,441.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	6,997.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	459,444.
6	Minimum investment return. Enter 5% of line 5	6	22,972.

**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	22,972.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	290.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	290.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	22,682.
4	Recoveries of amounts treated as qualifying distributions	4	350.
5	Add lines 3 and 4	5	23,032.
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	23,032.

**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	15,493.
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	15,493.
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	15,493.

**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
1 Distributable amount for 2009 from Part XI, line 7				23,032.
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				
b From 2005				
c From 2006				6,717.
d From 2007				2,028.
e From 2008				
f Total of lines 3a through e	8,745.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$				15,493.
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				15,493.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	7,539.			7,539.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	1,206.			
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	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	1,206.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				1,206.
d Excess from 2008				
e Excess from 2009				

N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income

[illegible]

## 2009.05000 JOSEPH VIGMAN FOUNDATION, I 22950991

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

Recipient Name and address (home or business)	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
<b>a</b> Paid during the year SEE SCHEDULE ATTACHED VARIOUS VARIOUS VARIOUS	N/A		TO CARRY ON THE GENERAL PURPOSES OF EACH	11,493.
<b>Total</b>				<b>▶ 3a</b> 11,493.
<b>b</b> Approved for future payment  NONE				
<b>Total</b>				<b>▶ 3b</b> 0.

**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) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1 Program service revenue:						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments						
4 Dividends and interest from securities	523000	8,794.				
5 Net rental income or (loss) from real estate:						
a Debt-financed property						
b Not debt-financed property						
6 Net rental income or (loss) from personal property						
7 Other investment income	523000	175.				
8 Gain or (loss) from sales of assets other than inventory	523000	220.				8,805.
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue:						
a _____						
b _____						
c _____						
d _____						
e _____						
12 Subtotal. Add columns (b), (d), and (e)		9,189.		0.		8,805.
13 Total. Add line 12, columns (b), (d), and (e)						17,994.

(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

		Yes	No
1	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?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		X
	(2) Other assets		X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d	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.		

[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.

Sign Here	Signature of officer or trustee		Date		Title	
	<i>[Signature]</i>		<i>12/5/10</i>		<i>Pres.</i>	
Paid Preparer's Use Only	Preparer's signature	Date		Check if self-employed	Preparer's identifying number	
	<i>[Signature]</i> CPA	<i>12/6/10</i>		<input type="checkbox"/>	<i>800041048</i>	
Firm's name (or yours if self-employed), address, and ZIP code					EIN	
FEDDER AND GARTEN, P.A. 36 S. CHARLES STREET SUITE 2300 BALTIMORE, MARYLAND 21201					<i>52-0907908</i>	
					Phone no. 410 539-2800	

Form **990-PF** (2009)

JOSEPH VIGMAN 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 280SH ALPINE GLOBAL PREMIER PPTYS		P	04/14/09	09/16/09
b 330SH ING CLARION GLOBAL R/E INC FD		P	04/14/09	09/16/09
c 15SH ISHARES MSCI EAFE INDEX FD		P	04/14/09	09/16/09
d 40SH ISHARES RUSSELL 1000 GROWTH INDEX FD		P	04/17/09	12/18/09
e 3.946SH GOLDMAN SACHS HIGH YIELD FD		P	02/27/09	02/11/10
f 3.8SH GOLDMAN SACHS HIGH YIELD FD		P	03/31/09	02/11/10
g 55.556SH GOLDMAN SACHS HIGH YIELD FD		P	04/15/09	02/11/10
h 3.746SH GOLDMAN SACHS HIGH YIELD FD		P	04/30/09	02/11/10
i 3.819SH GOLDMAN SACHS HIGH YIELD FD		P	05/29/09	02/11/10
j 3.664SH GOLDMAN SACHS HIGH YIELD FD		P	06/30/09	02/11/10
k 2.733SH GOLDMAN SACHS HIGH YIELD FD		P	07/31/09	02/11/10
l 2.722SH GOLDMAN SACHS HIGH YIELD FD		P	08/31/09	02/11/10
m 14.859SH GOLDMAN SACHS HIGH YIELD FD		P	09/23/09	02/11/10
n 2.647SH GOLDMAN SACHS HIGH YIELD FD		P	09/30/09	02/11/10
o 218.978SH GOLDMAN SACHS HIGH YIELD FD		P	10/22/09	02/11/10

(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 1,804.		966.	838.
b 2,194.		1,256.	938.
c 833.		607.	226.
d 1,955.		1,547.	408.
e 27.		24.	3.
f 26.		23.	3.
g 380.		337.	43.
h 26.		23.	3.
i 26.		23.	3.
j 25.		22.	3.
k 19.		17.	2.
l 19.		17.	2.
m 102.		90.	12.
n 18.		16.	2.
o 1,498.		1,328.	170.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			** 838.
b			** 938.
c			** 226.
d			** 408.
e			** 3.
f			** 3.
g			** 43.
h			** 3.
i			** 3.
j			** 3.
k			** 2.
l			** 2.
m			** 12.
n			** 2.
o			** 170.

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 }

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 }

2

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	3.391SH GOLDMAN SACHS HIGH YIELD FD	P	10/30/09	02/11/10
b	4.585SH GOLDMAN SACHS HIGH YIELD FD	P	11/30/09	02/11/10
c	3.672SH GOLDMAN SACHS HIGH YIELD FD	P	12/31/09	02/11/10
d	480SH ISHARES RUSSELL 1000 GROWTH INDEX FD	P	04/17/09	02/11/10
e	117.647SH MFS EMERGING MARKETS DEBT FD	P	09/23/09	03/22/10
f	220SH ING CLARION GLOBAL R/E INCOME FD	P	04/14/09	03/22/10
g	1.23SH GOLDMAN SACHS HIGH YIELD FD	P	12/31/09	04/09/10
h	2.858SH GOLDMAN SACHS HIGH YIELD FD	P	01/29/10	04/09/10
i	1.089SH GOLDMAN SACHS HIGH YIELD FD	P	02/26/10	04/09/10
j	382.728SH MTB SH TERM CORP BD	P	03/22/10	05/11/10
k	142.45SH MTB INTERMED TERM BD	P	03/22/10	06/15/10
l	3.021SH GUINNESS ATKINSON CHINA & HK FD	P	07/24/08	09/16/09
m	37.327SH HARBOR INTERNATIONAL FD	P	10/04/96	09/16/09
n	28.835SH LAZARD EMERGING MARKETS	P	02/11/08	09/16/09
o	14.395SH LOOMIS SAYLES SM CAP VALUE FD	P	06/26/07	09/16/09

(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 23.		21.	2.
b 31.		28.	3.
c 25.		22.	3.
d 23,140.		18,558.	4,582.
e 1,700.		1,652.	48.
f 1,596.		885.	711.
g 9.		8.	1.
h 20.		18.	2.
i 8.		7.	1.
j 3,900.		3,896.	4.
k 1,500.		1,506.	<6.>
l 100.		78.	22.
m 2,000.		1,368.	632.
n 500.		537.	<37.>
o 300.		364.	<64.>

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			** 2.
b			** 3.
c			** 3.
d			** 4,582.
e			** 48.
f			** 711.
g			** 1.
h			** 2.
i			** 1.
j			** 4.
k			** <6.>
l			** 22.
m			** 632.
n			** <37.>
o			** <64.>

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



JOSEPH WIGMAN 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 116.086SH LSV VALUE EQUITY FD		P	12/28/06	09/16/09
b 76.394SH MASTERS SELECT INTERNATIONAL FD		P	07/02/07	09/16/09
c 196.123SH MTB LGE CAP VAL		P	06/28/06	09/16/09
d .954SH MTB LGE CAP VAL		P	09/20/06	09/16/09
e 19.373SH MTB LGE CAP VAL		P	11/01/06	09/16/09
f 82.155SH MTB MID CAP GRWTH		P	09/20/02	09/16/09
g 1.714SH MTB MID CAP GRWTH		P	09/30/02	09/16/09
h .401SH MTB MID CAP GRWTH		P	03/31/03	09/16/09
i 8.408SH MTB MID CAP GRWTH		P	11/29/04	09/16/09
j 61.776SH MTB SM CAP GRWTH		P	06/26/07	09/16/09
k 57.512SH GUINNESS ATKINSON CHINA & HK FD		P	07/24/08	09/23/09
l 16.485SH GUINNESS ATKINSON CHINA & HK FD		P	08/18/08	09/23/09
m 32.386SH GUINNESS ATKINSON CHINA & HK FD		P	08/26/08	09/23/09
n 81.914SH HARBOR CAPITAL APPRECIATION FD		P	03/29/06	09/23/09
o 152.672SH T ROWE PRICE INST L/C GROWTH		P	11/01/06	09/23/09

(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 1,400.		1,847.	<447.>
b 1,000.		1,252.	<252.>
c 1,812.		2,211.	<399.>
d 9.		11.	<2.>
e 179.		218.	<39.>
f 886.		986.	<100.>
g 18.		21.	<3.>
h 4.		5.	<1.>
i 91.		101.	<10.>
j 800.		989.	<189.>
k 1,892.		1,476.	416.
l 542.		423.	119.
m 1,066.		831.	235.
n 2,500.		2,657.	<157.>
o 2,000.		2,117.	<117.>

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			<447.>
b			<252.>
c			<399.>
d			<2.>
e			<39.>
f			<100.>
g			<3.>
h			<1.>
i			<10.>
j			<189.>
k			416.
l			119.
m			235.
n			<157.>
o			<117.>

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

JOSEPH VIGMAN 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 11.23SH VANGUARD INSTITUTIONAL INDEX		P	06/25/08	09/23/09
b 2.356SH VANGUARD INSTITUTIONAL INDEX		P	06/26/08	09/23/09
c 17.139SH VANGUARD INSTITUTIONAL INDEX		P	07/24/08	09/23/09
d .315SH GUINNESS ATKINSON CHINA & HK FD		P	08/26/08	10/22/09
e 27.934SH GUINNESS ATKINSON CHINA & HK FD		P	10/10/08	10/22/09
f 55.538SH HARBOR CAPITAL APPRECIATION FD		P	03/29/06	10/22/09
g 111.276SH T ROWE PRICE INST L/C GROWTH		P	11/01/06	10/22/09
h 24.948SH VANGUARD INSTITUTIONAL INDEX		P	VARIOUS	10/22/09
i 8.368SH CRM MID CAP VALUE FD		P	06/26/07	12/18/09
j 235.907SH GOLDMAN SACHS HIGH YIELD FD		P	10/10/08	12/18/09
k 9.051SH GOLDMAN SACHS HIGH YIELD FD		P	10/24/08	12/18/09
l 28.45SH GUINNESS ATKINSON CHINA & HK FD		P	10/10/08	12/18/09
m 10.919SH MTB MID CAP GRWTH		P	11/29/04	12/18/09
n 25.117SH MTB MID CAP GRWTH		P	11/28/05	12/18/09
o 67.126SH T ROWE PRICE INST L/C GROWTH		P	11/01/06	12/18/09

(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 1,096.		1,354.	<258.>
b 230.		284.	<54.>
c 1,673.		2,067.	<394.>
d 11.		8.	3.
e 989.		717.	272.
f 1,750.		1,801.	<51.>
g 1,500.		1,543.	<43.>
h 2,500.		3,006.	<506.>
i 200.		243.	<43.>
j 1,637.		1,427.	210.
k 63.		55.	8.
l 1,000.		730.	270.
m 121.		131.	<10.>
n 279.		302.	<23.>
o 928.		931.	<3.>

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			<258.>
b			<54.>
c			<394.>
d			3.
e			272.
f			<51.>
g			<43.>
h			<506.>
i			<43.>
j			210.
k			8.
l			270.
m			<10.>
n			<23.>
o			<3.>

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 }

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

2

3

JOSEPH VIGMAN FOUNDATION, INC.

23-7000461

PAGE 5 OF 7

**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	2.94SH T ROWE PRICE INST L/C GROWTH	P	12/21/06	12/18/09
b	89.008SH T ROWE PRICE INST L/C GROWTH	P	07/02/07	12/18/09
c	15.773SH VANGUARD INSTITUTIONAL INDEX	P	08/19/08	12/18/09
d	5.608SH HARBOR CAPITAL APPRECIATION FD	P	03/29/06	12/18/09
e	68.718SH HARBOR CAPITAL APPRECIATION FD	P	03/29/06	12/18/09
f	66.421SH GOLDMAN SACHS HIGH YIELD FD	P	10/24/08	02/11/10
g	2.049SH GOLDMAN SACHS HIGH YIELD FD	P	10/31/08	02/11/10
h	4.246SH GOLDMAN SACHS HIGH YIELD FD	P	11/28/08	02/11/10
i	4.532SH GOLDMAN SACHS HIGH YIELD FD	P	12/31/08	02/11/10
j	3.991SH GOLDMAN SACHS HIGH YIELD FD	P	01/30/09	02/11/10
k	5.402SH HARBOR CAPITAL APPRECIATION FD	P	03/29/06	02/11/10
l	59.701SH HARBOR CAPITAL APPRECIATION FD	P	04/06/06	02/11/10
m	107.531SH HARBOR CAPITAL APPRECIATION FD	P	06/28/06	02/11/10
n	225.26SH T ROWE PRICE INST L/C GROWTH	P	07/02/07	02/11/10
o	184.882SH T ROWE PRICE INST L/C GROWTH	P	12/20/07	02/11/10

(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 41.		41.	0.
b 1,231.		1,234.	<3.>
c 1,600.		1,900.	<300.>
d 181.		182.	<1.>
e 2,219.		2,229.	<10.>
f 454.		403.	51.
g 14.		12.	2.
h 29.		26.	3.
i 31.		27.	4.
j 27.		24.	3.
k 169.		175.	<6.>
l 1,867.		1,936.	<69.>
m 3,364.		3,487.	<123.>
n 3,021.		3,123.	<102.>
o 2,479.		2,563.	<84.>

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			0.
b			<3.>
c			<300.>
d			<1.>
e			<10.>
f			51.
g			2.
h			3.
i			4.
j			3.
k			<6.>
l			<69.>
m			<123.>
n			<102.>
o			<84.>

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 }

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 }

2

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	2.759SH GUINNESS ATKINSON CHINA & HK FD	P	10/10/08	03/22/10
b	17.757SH HARBOR CAPITAL APPRECIATION FD	P	06/28/06	03/22/10
c	92.308SH LSV VALUE EQUITY FD	P	12/28/06	03/22/10
d	36.92SH MTB MID CAP GRWTH	P	11/28/05	03/22/10
e	12.626SH MTB MID CAP GRWTH	P	12/04/06	03/22/10
f	3.735SH VANGUARD INSTITUTIONAL INDEX	P	08/19/08	03/22/10
g	9.411SH VANGUARD INSTITUTIONAL INDEX	P	08/19/08	05/11/10
h	63.265SH VANGUARD INSTITUTIONAL INDEX	P	08/26/08	05/11/10
i	475SH ING CLARION GLOBAL R/E INCOME FD	P	04/14/09	05/11/10
j	214SH ISHARES MSCI EAGE INDEX FD	P	04/14/09	05/11/10
k	13.399SH LOOMIS SAYLES SM CAP VALUE FD	P	06/26/07	06/15/10
l	23.927SH MTB MID CAP GRWTH	P	12/04/06	06/15/10
m	1.347SH MTB MID CAP GRWTH	P	12/04/07	06/15/10
n	51.433SH MTB SM CAP GRWTH	P	06/26/07	06/15/10
o	56.738SH T ROWE PRICE INST L/C GROWTH	P	12/20/07	06/15/10

(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 100.		72.	28.
b 600.		576.	24.
c 1,200.		1,461.	<261.>
d 447.		443.	4.
e 153.		152.	1.
f 400.		450.	<50.>
g 997.		1,132.	<135.>
h 6,703.		7,611.	<908.>
i 3,361.		1,911.	1,450.
j 11,100.		8,655.	2,445.
k 300.		339.	<39.>
l 284.		287.	<3.>
m 16.		16.	0.
n 700.		821.	<121.>
o 800.		787.	13.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			28.
b			24.
c			<261.>
d			4.
e			1.
f			<50.>
g			<135.>
h			<908.>
i			1,450.
j			2,445.
k			<39.>
l			<3.>
m			0.
n			<121.>
o			13.

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

JOSEPH VIGMAN 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 CAPITAL GAINS DIVIDENDS				
b				
c				
d				
e				
f				
g				
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 220.			220.
b			
c			
d			
e			
f			
g			
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			220.
b			
c			
d			
e			
f			
g			
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	9,025.
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	8,007.

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FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
M & T INVESTMENT	9,014.	220.	8,794.
TOTAL TO FM 990-PF, PART I, LN 4	9,014.	220.	8,794.

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FORM 990-PF	OTHER INCOME	STATEMENT	2
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
SECURITIES LITIGATION	175.	175.	175.
TOTAL TO FORM 990-PF, PART I, LINE 11	175.	175.	175.

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FORM 990-PF	LEGAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	4,520.	520.	0.	4,000.
TO FM 990-PF, PG 1, LN 16A	4,520.	520.	0.	4,000.

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FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
COMMISSIONS	2,909.	2,909.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	2,909.	2,909.	0.	0.

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FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	60.	60.	0.	0.
TO FORM 990-PF, PG 1, LN 18	60.	60.	0.	0.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	6
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DESCRIPTION	AMOUNT
TAX REFUND	829.
ROUNDING	8.
RECOVERY OF QUALIFYING DISTRIBUTIONS	350.
TOTAL TO FORM 990-PF, PART III, LINE 3	1,187.

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
EQUITIES-M & T INVESTMENT GROUP	394,961.	393,567.
TOTAL TO FORM 990-PF, PART II, LINE 10B	394,961.	393,567.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
FIXED INCOME FUNDS-M & T INVESTMENT GROUP	COST	75,340.	76,092.
TOTAL TO FORM 990-PF, PART II, LINE 13		75,340.	76,092.

**JOSEPH VIGMAN FOUNDATION, INC.**  
**FORM 990 PF-FYE 7/31/10**  
**23-7000461**

Part XV, Line 3a  
Grants and Contributions Paid During the Year  
Paid During the Year

Name and address:	Date	Amount
ALA – Maine (American Lung Association) c/o Andy Greif 21 Knight Farm Road Kennebunk, ME 04043	06/09/10	150.00
Alyn Hospital c/o Mr. James P. Levine The New Haven Companies, Inc. 1110 W. Fullerton Avenue Addison, IL 60101-4304	07/07/10	100.00
America-Israel Friendship League 134 E. 39 <sup>th</sup> Street New York, New York 10157-0341	06/09/10	150.00
American Jewish Historical Society 15 W. 16 <sup>th</sup> Street New York, New York 10011	08/13/09	100.00
Baltimore Zionist District (BZD) 3655-B Old Court Road, Suite 24 Baltimore, MD 21208	04/27/10	500.00
Beth Am Congregation 2501 Eutaw Place Baltimore, MD 21217	07/28/10	250.00
Camp Ramah Attn: Rabbi Todd Zeff 2618 Upper Woods Road Lakewood PA 18439	07/29/10	250.00



Flower Mart at Mt. Vernon, Ltd. 310 Kerneway Baltimore, MD 21212	11/06/09	250.00
Friends of the Israel Defense Forces 350 5 <sup>th</sup> Avenue, Suite 2011 New York, New York 10117-0425	09/03/09	18.00
Friends of the Jewish Chapel @ U.S. Naval Academy 326 First Street, Suite 22 Annapolis, MD 21403	09/04/09	100.00
The Rabbi Jacob J. Hecht Memorial Fund 824 Eastern Parkway Brooklyn, NY 11213-9825	08/13/09	250.00
Hope Well Cancer Support P. OI Box 755 Brooklandville, MD 21022	01/09/10	250.00
The Institute for Christian & Jewish Studies Attn: Development Office 956 Dulaney Valley Road Baltimore, MD 21204-9942	06/09/10	300.00
The League (People with Disabilities) 1111 E. Cold Spring Lane Baltimore, MD 21239	08/14/09	300.00
Lustgarten Foundation 1111 Stewart Avenue Bethpage, New York 11714	01/09/10	150.00
Maryland Legal Services Corporation 15 Charles Plaza, #102 Baltimore, MD 21201	11/09/09	500.00
Memorial Sloan-Kettering Cancer Center 1275 York Avenue New York, New York 10065	09/01/09	250.00
Museum of Tolerance 9786 W. Pico Blvd. Los Angeles, CA 90035-4720	04/20/10 06/22/10	100.00 100.00

National Museum of American Jewish History P. O Box 39903 Philadelphia, PA 19106-9860	04/20/10	100.00
Ner Israel Rabbinical College 400 Mount Wilson Lane Baltimore, MD 21208	11/06/09	250.00
North American Conference on Ethiopian Jewry ATTENTION: Barbara P. O. Box 11377 Milwaukee, WI 53211-9941	08/13/09 06/09/10	100.00 100.00
Public Justice Center One N. Charles Street Suite 200 Baltimore, MD 21201	10/05/09 01/09/10	125.00 250.00
Sanhedria Children's Home P. O. Box 164 Jerusalem 91001 Israel	09/03/09	100.00
The Sinai Alliance c/o Rabbi Nitzan Bergman 3702 Fords Lane Baltimore, MD 21215	12/10/09 07/29/10	2,000.00 500.00
Syracuse University College of Arts & Sciences 307 Hall of Languages Syracuse, NY 13244	7/29/10	2,000.00
Talmudical Academy of Baltimore 4445 Old Court Road Baltimore, MD 21208-2795	12/30/09	250.00
Torah Institute of Baltimore 35 Rosewood Lane Owings Mills, MD 21117	05/03/10	300.00
UCSJ (Union of Councils For Soviet Jews) P. O. Box 170305 Milwaukee, WI 53217-9962	06/09/10	100.00
UNA-(MICC) c/o Jerome Shestack, Esquire	07/29/10	300.00

1600 Market Street, Suite 3600  
Philadelphia, PA 19103-7286

United Cerebral Palsy  
Executive Plaza III  
11350 McCormick Road  
Hunt Valley, MD 21031

07/27/10 500.00

Simon Wiesenthal Center  
1399 South Roxbury Drive  
Los Angeles, CA 90035-9003

10/22/09 200.00  
06/09/10 250.00

TOTAL

\$ 11,493.00