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Form **990-PF**

Return of Private Foundation

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

Department of the Treasury

OMB No 1545-0052

		Idar year 2010, or tax year beginning	oc able to use a copy of tills	, and ending	ung requirements.	
			Instal values of a fe		[[Frank seature	
G U	теск	all that apply: Initial return		ormer public charity	Final return	
г 		Amended return	Address chan	ge	Name change	
Nam	e of	foundation			A Employer identification	number
		MERLIN & VERNA MANATT			20-8112164	<u> </u>
Num	ber a	nd street (or P O box number if mail is not delivered to street	address)	Room/suite	B Telephone number	
		1775 OLD 6 ROAD		<u> </u> _	641-522-92	06
City	or to	own, state, and ZIP code			C If exemption application is p	ending, check here
•		BROOKLYN, IA 52211			D 1. Foreign organizations	s, check here
H CI	heck	type of organization: X Section 501(c)(3) ex	empt private foundation		Foreign organizations me check here and attach co	eeting the 85% test,
	Se		Other taxable private found	ation		
I Fai		arket value of all assets at end of year J Accounti		Accrual	E If private foundation sta under section 507(b)(1)	
		· 1 -	her (specify)		F If the foundation is in a	
•		498,373. (Part I, colu	mn (d) must be on cash	basis.)	under section 507(b)(1)	
	•	Analysis of Revenue and Expenses	(a) Revenue and	(b) Net investment	(c) Adjusted net	(d) Dishursements
		(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)	expenses per books	income	income	for charitable purposes (cash basis only)
	-		100,100.	- 1 (7-14 - 3-1-1	N/A SEE	
	1	Contributions, gifts, grants, etc., received	100,100.	of the property of the same	Lat. Charles	Special Section (1997)
	2	Check Interest on savings and temporary cash investments	<u> </u>		Karasay a Maria as committee at	STATEMENT 1
	3		224.	160.		
-	4	Dividends and interest from securities	17,162.	17,162.		STATEMENT 2
	5a	Gross rents	,	Not then the state of the	Law Sept 11 Day on the Community	
	b	Net rental income or (loss)	. diving 1/2 " 1/2 8	一、in · Tolking Palesia		AND CASE OF THE PARTY OF THE PA
<u>a</u>	6a	Net gain or (loss) from sale of assets not on line 10	11,622.	2 Partition Property	A Line of a Line of the	The second second
5	b	Gross sales price for all assets on line 8a 166,524.				AND ASSESSMENT OF SECOND
Revenue	7	Capital gain net income (from Part IV, line 2)	二、中國地區學院	11,622.	TO THE PARTY	一种种种种种的
	8	Net short-term capital gain	John Charles Control of the Control	· 文字 · 经品值基本	RECLIVE	
	9	Income modifications	10000000000000000000000000000000000000			5 Charles The Control of the Control
	10a	Gross sales less returns and allowances	Constant of the second	The second second	MAY 4 6 2011	《 14.50 · 10.20 · 1
	b	Less Cost of goods sold	"我不要我们看到自己的。"	在1916年1918年1918年1	Angelia Para	THE WAY SHAPE
	C	Gross profit or (loss)		17/3/ / / / / / / / / / / / / / / / / / /	- ODEN LIT	A CONTRACTOR OF THE PARTY OF TH
R	11	Other income			OGDEN, UI	THE RESERVE OF THE PERSON NAMED IN
	12	Total, Add lines 1 through 11	129,108.	28,944.		建筑地域中的
\neg	13	Compensation of officers, directors, trustees, etc	0.	0.		0
- 1	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
ses		Legal fees				
SE		Accounting fees				
Expen		Other professional fees				
Б П		Internat		<u> </u>		
÷∣			103.	0.	 	0
str	18		103.	<u> </u>		<u> </u>
Ξ̈́	19	Depreciation and depletion			+	
Ę	20	Occupancy			+	-
Ϋ́	21	Travel, conferences, and meetings				
an	22	Printing and publications				
ing	23	Other expenses STMT 4	935.	.0.	-	0
rat	24	Total operating and administrative		•		
be		expenses. Add lines 13 through 23	1,038.	0.		0
		Contributions, gifts, grants paid	17,000.	ļ	·	17,000
	26	Total expenses and disbursements.				
		Add lines 24 and 25	18,038.	0.		17,000
	27	Subtract line 26 from line 12:		,		
ł		Excess of revenue over expenses and disbursements	111,070.	,		
		Net investment income (if negative, enter -0-)		28,944.	·	
İ		Adjusted net income (if negative, enter -0-)			N/A	
02350		trajactor net meetine (milegenie) eine e /	·		/-	

12-07-10 LHA For Paperwork Reduction Act Notice, see the instructions.

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)		366,058
2 Enter amount from Part I, line 27a		111,070
3 Other increases not included in line 2 (itemize) ► PRIOR YEAR ADJUSTMENT	3	7,295
4 Add lines 1, 2, and 3	. 4	484,423
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	484.423

		VERNA MANA			DA'	rion		20-811	2164	Page 3
(''		ses for Tax on In		Income	1763.0	low convered	1			
(a) List and descr 2-story brick wa	ibe the kin rehouse: o	d(s) of property sold (e.g. r common stock, 200 shs	, real estate, . MLC Co.)		1. b	How acquired - Purchase	(c)	Date acquired no., day, yr.)	(d) Dat (mo., d	
a 2 story briok was					ט	- Donation	 `	,		
b SEE ATTACHED	STAT	EMENTS	-				1			
C										
d					<u> </u>		ļ			
e			4.20		<u> </u>					
(e) Gross sales price		epreciation allowed (or allowable)		t or other basis opense of sale			(е	(h) Gain or (loss) plus (f) minus (g)	.
<u>a</u>										
b c									<u> </u>	
d										
e 166,524.				154,90	2.				11	<u>,622.</u>
Complete only for assets showin	g gain in c	olumn (h) and owned by t					(I) Ga	ıns (Col. (h) gaın , but not less tha	minus	
(i) F.M.V. as of 12/31/69) Adjusted basis as of 12/31/69		cess of col. (i) col. (j), if any			Lo Lo	sses (from col. (h)) 	
<u>a</u>	***									
<u> </u>										.
dd							·· 			
e									11	,622.
		∫ If gain, also enter	in Part I, line	7	٦					
Proposition of the Capital gain net income or (net ca	pıtal loss)	If (loss), enter -0	- ın Part İ, line	7.	ľ	2			11	<u>,622.</u>
Net short-term capital gaın or (los			ıd (6):		`					
If gain, also enter in Part I, line 8, If (loss), enter -0- in Part I, line 8	column (c).			}			N/A		
Pairt V Qualification U	nder S	ection 4940(e) for	Reduced	Tax on Net	t Inv	estment I	ncon	ne		
For optional use by domestic private	foundatio	ns subject to the section 4	4940(a) tax on	net investment ii	ncom	e.)				
facation 40.40/d\/0) analyse leave th	sia nart bla	nle								
f section 4940(d)(2) applies, leave th	ns part bia	IIN.								 -
Vas the foundation liable for the sect				•	riod?	••	••••		Yes	X No
f "Yes," the foundation does not qual Enter the appropriate amount in a					IPS					
(a) Base period years	001010	(b)		maning any one	(c))		Dust-ii	(d)	
Base periód years Calendar year (or tax year beginnı	ng in)	Adjusted qualifying dis	tributions	Net value of no			ets	(col. (b) di	oùtión ratio ⁄ided by co	l. (c))
2009			5,911.			376,5			.0	42257
2008		1	1,900.			267,3				44504
2007			5,000.			194,1	87.			25748
2006 2005	-									
2003	L									
? Total of line 1, column (d)								2	. 1	12509
Average distribution ratio for the			on line 2 by 5,	or by the numbe	r of ye	ears				
the foundation has been in existe	nce if less	than 5 years 🛒					.	3	0	<u> 37503</u>
Enter the net value of noncharitab	le-use ass	ets for 2010 from Part X,	line 5					4	490	786.
Multiply line 4 by line 3								5	18	3,406.
Enter 1% of net investment incon	ne (1% of I	Part I, line 27b)						6		289.
Add lines 5 and 6								7	18	3,695.
3 Enter qualifying distributions from	n Part XII,	line 4						8	17	7,000.
If line 8 is equal to or greater than	line 7, ch	eck the box in Part VI, line	tb, and comp	lete that part usi	ng a 1	l% tax rate.				
See the Part VI instructions.										

Form 990-PF (2010) MERLIN & VERNA MANATT FAMILY FOUNDATION Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4	<u>20-</u>	8112 - see i	164 nstru		age 4
1a Exempt operating foundations described in section 4940(d)(2), check here and enter "N/A" on line 1.	·				
Date of ruling or determination letter: (attach copy of letter if necessary-see instructions)	'		:		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here and enter 1%	1			5'	79.
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).	ļ				
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			5'	79.
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			5'	79.
6 Credits/Payments:	Ī.				
a 2010 estimated tax payments and 2009 overpayment credited to 2010 6a	1	1	٠.		
b Exempt foreign organizations - tax withheld at source 6b	1	: -	. ئ		i
c Tax paid with application for extension of time to file (Form 8868) 6c 6c	1		. 4	y. 🔆	
d Backup withholding erroneously withheld]				
7 Total credits and payments. Add lines 6a through 6d	7				0.
8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached	8				2.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9			5	81.
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 2011 estimated tax	11				
Part VII-A Statements Regarding Activities					
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or interven-	e in			Yes	No
any political campaign?			1a_		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	••••		1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published	ed or		1.00	ro Č	
distributed by the foundation in connection with the activities.			3	+ 2	1
c Did the foundation file Form 1120-POL for this year?			10		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:				. Niekile	
(1) On the foundation. ▶ \$ 0 . (2) On foundation managers. ▶ \$ 0 .	,		- 3	等量	Per .
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation			77.		
managers. ▶ \$ 0.				*	اند
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?			2		X
If "Yes," attach a detailed description of the activities.			3	2.4	18.
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation,	or			4	12.32
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		Х
b If "Yes," has it filed a tax return on Form 990-T for this year?	1	1/A	4b_		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?			5		X
If "Yes," attach the statement required by General Instruction T.			*:		4 ::
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:			5.	38.	
By language in the governing instrument, or					F
By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the sta	te law		<u></u>	_:-^	
remain in the governing instrument?			6		X
7 Did the foundation have at least \$5,000 in assets at any time during the year?			7	X	
If "Yes," complete Part II, col. (c), and Part XV.			٠.		- 1
8a Enter the states to which the foundation reports or with which it is registered (see instructions)			}		
IA			1		
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			86	Х	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for ca	lendar				1
year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV			9	<u> </u>	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses .	STM?		10	X	L
		Fo	rm 99 0	-PF	(2010)

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	art VII-A Statements Regarding Activities (continued)		- 1	
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of			v
	section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		<u> </u>
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before	12	l	X
40	August 17, 2008?	13	х	
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	<u>~</u> l	
44	Website address ► N/A The books are in care of ► PAM BENISHEK Telephone no. ► 641-52	2-9	206	
14	The books are in care of ► PAM BENISHEK Located at ► 1775 OLD 6 ROAD, BROOKLYN, IA ZIP+4 ► 52		<u> </u>	
16	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here	<u>, 2, 1 1 1 </u>	_	
13	and enter the amount of tax-exempt interest received or accrued during the year	N	/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank,		Yes	No
16	securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of	<u>:</u>		
	the foreign country	}	i	
Pa	art 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
12	During the year did the foundation (either directly or indirectly):			, 1
•	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1	*1,	
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)	,,	-344	
	a disqualified person?		1771 A 1	1
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X No			;-
	(5) Transfer any income or assets to a disqualified person (or make any of either available		Ť	, : }
	for the benefit or use of a disqualified person)?	4,5%	*4% in	i
	(6) Agree to pay money or property to a government official? (Exception. Check "No"	,	LC	
	if the foundation agreed to make a grant to or to employ the official for a period after	54	, s , s , s	
	termination of government service, if terminating within 90 days.)	3		. :
ŧ	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations	1	· ;	ا ينونو
	section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	1b		<u> </u>
	Organizations relying on a current notice regarding disaster assistance check here	1: - 1	,	1
•	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected	3		
	before the first day of the tax year beginning in 2010?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation	*,	المري ا	. 1
	defined in section 4942(j)(3) or 4942(j)(5)):	: ta 4		3.
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning		-	•
	before 2010? Yes LX No	4.0	aus" 1	
	If "Yes," list the years ,,,,,,	1.	: ;	
t	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect	1		·
	valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach		- <u>-</u>	اــــا
	statement - see instructions.)	<u>2b</u>		
	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.	-	t	1
	a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time	ľ		
38		İ		1
	during the year?		1	1
ı	b If "Yes," did it have excess business holdings in 2010 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		ĺ	
	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,	оь 		· ·
	Form 4720, to determine if the foundation had excess business holdings in 2010.) N/A	3b 4a	\vdash	х
	a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	48	 	┼^
1	b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that	4b		x

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Form 990-PF (2010) MERLIN & VERNA MANATT FAMILY FO	UNDATION 20-	8112164 Page 7
Part VIII Information About Officers, Directors, Trustees, Found Paid Employees, and Contractors (continued)	ation Managers, Highly	
3 Five highest-paid independent contractors for professional services. If none, enter	er "NONE."	
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
TION 3	_	
		
	7	
	7	
Total number of others receiving over \$50,000 for professional services		<u>▶</u> 0
Part IX-A Summary of Direct Charitable Activities		_
List the foundation's four largest direct charitable activities during the tax year. Include relevant state	istical information such as the	Expenses
number of organizations and other beneficiaries served, conferences convened, research papers pro	oduced, etc.	
1 <u>N/A</u>		-
		4
		<u> </u>
2		
		4
2		
3		-
		1
4		
<u> </u>		-
Part IX-B Summary of Program-Related Investments		<u></u>
Describe the two largest program-related investments made by the foundation during the tax year o	n lines 1 and 2.	Amount
1 N/A		
]
]
2		
	<u> </u>	<u> </u>
All other program-related investments. See instructions.		
3		4
		4
		1

Total. Add lines 1 through 3

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.) Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes: 432,438. a Average monthly fair market value of securities 1a 1b 65,822. Average of monthly cash balances 1c c Fair market value of all other assets 498,260. Total (add lines 1a, b, and c) 1đ e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) Acquisition indebtedness applicable to line 1 assets 498,260. 3 Subtract line 2 from line 1d 3 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) 7,474. Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 490,786. 5 Minimum investment return. Enter 5% of line 5 6 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.) Minimum investment return from Part X, line 6 24,539. 1 Tax on investment income for 2010 from Part VI, line 5 2b Income tax for 2010. (This does not include the tax from Part VI.) 2c Add lines 2a and 2b 23.960. 3 Distributable amount before adjustments. Subtract line 2c from line 1 ... Recoveries of amounts treated as qualifying distributions 23.960. Add lines 3 and 4 Deduction from distributable amount (see instructions) 960. Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 Part:XII: Qualifying Distributions (see instructions) Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes: 1 Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 17,000. 1a Program-related investments - total from Part IX-B 1b Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes... Amounts set aside for specific charitable projects that satisfy the: Suitability test (prior IRS approval required) 3a Cash distribution test (attach the required schedule) 3b 17,000. Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b Adjusted qualifying distributions. Subtract line 5 from line 4 6 Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI,				22.060
line 7	. 1			23,960.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			6,002.	
b Total for prior years:	}			
 ', ', 		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	*
b From 2006	• •		· ,	
c From 2007			, 1, 2,	
d From 2008	· - ·,			the second of
e From 2009				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2010 from	A Tayy, 5	*		
Part XII, line 4: \triangleright \$ 17,000.	172 St			. '
a Applied to 2009, but not more than line 2a			6,002.	
b Applied to undistributed income of prior	-, ',	_	the face of the property	Carrier of the Carrier
years (Election required - see instructions)	1	0.		A = A
c Treated as distributions out of corpus		•		
(Election required - see instructions)	0.		1 4 7 15 15	10.00
d Applied to 2010 distributable amount		. , , -		10,998.
e Remaining amount distributed out of corpus	0.			•
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount	. 0.		- '	0.
must be shown in column (a).)			The second second	
6 Enter the net total of each column as	Region	-	1 特殊方	*.
indicated below:	<u> </u>	٠,	and the second of the	1. West (1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			5 4 4 4
b Prior years' undistributed income. Subtract	() () () () () () () () () ()			1
line 4b from line 2b	· ·	0.		
c Enter the amount of prior years'	4 4 4		1 . 15 . 25. 2. 2	1 m 4 1 1 2 m 2 m 3
undistributed income for which a notice of deficiency has been issued, or on which			५ - च से ट्रिय	· 是一种的一个
the section 4942(a) tax has been previously			ं भी अधिक	観点には機能し
assessed		0.	7 - 7, 5	
d Subtract line 6c from line 6b. Taxable	, which is		3 '. '	** **
amount - see instructions	-4 4 200 6 45 8 4	0.	24 g * 18 %	4 - 3 - 4 - 4 - 4
e Undistributed income for 2009. Subtract line		,		
4a from line 2a. Taxable amount - see instr.	3.5		0.	
f Undistributed income for 2010. Subtract			Ja 2 3.0	
lines 4d and 5 from line 1. This amount must			· · · · · ·	
be distributed in 2011				12,962.
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 2005				
not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2011.			1	
Subtract lines 7 and 8 from line 6a	0.			<u> </u>
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007			1	
c Excess from 2008				
d Excess from 2009				
e Excess from 2010	<u> </u>	<u> </u>		5 000 PE (0040)

Pert.XIV. Private Operating Foundations (see nartwictors and Part VIIA, question 9) 1 if the foundation has received a lingle of determation letter that is a private operating foundation, and the ruling is elicitive for 2010, enter the date of the ruling 1 of Dicks hos to indicate whether the foundation is a griving operating foundation discribed in section 2 a. Either the lessers of the adjusted net concern from Part XI for each year letter (a) 2010 (b) 2009 (c) 2008 (d) 2009 (e) 700 (e) 70			ATT FAMILY			112164 Page 10
To compare the ruling as effective for 2010, inter the date of the ruling Compared to the c	Part XIV Private Operating Fo	oundations (see in	structions and Part VII	A, question 9)	N/A	
b Check hox to midicale whether the foundation as grivate operature foundation described in section — 3492(f)(3) or 4642(f)(4) 2 Inter the less of the adjusted new 18x year Prior 3 years received from the foundation of the adjusted new 18x year Prior 3 years received from 18x years (a) 2010 (b) 2009 (c) 2008 (d) 2007 (e) Total received from 18x years (a) 2010 (b) 2009 (c) 2008 (d) 2007 (e) Total years fisted b 85% of the 22 Couplying destinations from Part XII, line 4 for each year listed 4 Amounts motived in fine 2 c not used directly for active conduct of exempt activities. Couplying destinations from Part XII, line 4 for each year listed 4 from 18x 2000 (for active conduct of exempt activities. Subtact the 26 from line 22 Completes Sub or 6 for the couply of the couply	1 a If the foundation has received a ruling of	r determination letter tha	t it is a private operating	ĺ		
2 a Term the inserse of the adjusted net more from the minimum with the inserse for the part of the minimum with miscan shore Part of the minimum with the part of the minimum with the part of the minimum with the part of the minimum with the part of the part	foundation, and the ruling is effective for	2010, enter the date of	the ruling	▶		
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223601 12-07-10 Form 990-PF (2010)	d Any restrictions or limitations on award	s, such as by geographi	cal areas, charitable fields	, kınds of ınstitutions,	or other factors:	
	023601 12-07-10					Form 990-PF (2010)

Supplementary Information (continued) Part XV Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Recipient Purpose of grant or contribution Foundation show any relationship to **Amount** status of recipient any foundation manager or substantial contributor Name and address (home or business) a Paid during the year SEE STATEMENT 9 17,000. ▶ 3a Total b Approved for future payment NONE 0. Total ▶ 3b_ Form 990-PF (2010) 023611 12-07-10

Enter gross amounts unless otherwise indicated.	Unrelate	ed business income		ided by section 512, 513, or 514	(e)
1 Program service revenue:	(a) Business code	(b) Amount	Exclu- sion code	(d) Amount	Related or exempt function income
a					
b					
c	_				
d					
e					
1					
g Fees and contracts from government agencies				f	
2 Membership dues and assessments			<u> </u>	 	
3 Interest on savings and temporary cash	•				
invactmente	1		114	224.	
4 Dividends and interest from securities			14	224. 17,162.	
5 Net rental income or (loss) from real estate:	\$1688 W. (2)	S. S. S. San Tell 1	Kris N	美国的企业中国企业	
a Debt-financed property	A ANGECOM A		44.244	A SELECTION NO. OF TAXABLE	CHENCER HAS D. MARKET OF A SOCIETY
b Not debt-financed property					
6 Net rental income or (loss) from personal					
· •					}
7 Other investment income					
8 Gain or (loss) from sales of assets other			-		
			18	11,622.	
than inventory	.		1 - 0	11,022.	
O Gross profit or (loss) from sales of inventory					
1 Other revenue:	-		_		
		l .	- 1	·	
a	I				
b	_				
b	_				
b	_				
b c d) ás te	29 008	0
b				29,008.	
b					
b c d e 2 Subtotal. Add columns (b), (d), and (e) 3 Total. Add line 12, columns (b), (d), and (e) See worksheet in line 13 instructions to verify calculations				13 _	
b c d e 2 Subtotal. Add columns (b), (d), and (e) 3 Total. Add line 12, columns (b), (d), and (e) See worksheet in line 13 instructions to verify calculations				13 _	
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Form 990-PF (2010) Information Regarding Transfers To and Transactions and Relationships With Noncharitable Part XVII **Exempt Organizations** No 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: 1a(1) (2) Other assets 1a(2) **b** Other transactions: i i 1b(1) (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization 1b(2) (3) Rental of facilities, equipment, or other assets 1b(3) (4) Reimbursement arrangements 1b(4) (5) Loans or loan guarantees (6) Performance of services or membership or fundraising solicitations 1b(6) c Sharing of facilities, equipment, mailing lists, other assets, or paid employees 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. (a) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of transfers, transactions, and sharing arrangements N/A 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described Yes X No in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? b If "Yes," complete the following schedule. (a) Name of organization (b) Type of organization (c) Description of relationship N/A Sign Here Signature of officer or trustee Date Check PTIN Print/Type preparer's name Preparer's signature Date self- employed J DAVID CUMMINGS, Paid

Form 990-PF (2010)

515-222-4400

Firm's EIN

Phone no.

Preparer

Use Only

#400

Firm's name ► CLIFTON GUNDERSON LLP

2700 WESTOWN PARKWAY,

Firm's address ► WEST DES MOINES, IA 50266-1411

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

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2010

Name of the organization

Employer identification number

20-8112164 MERLIN & VERNA MANATT FAMILY FOUNDATION Organization type (check one): Filers of: Section: _ 501(c)() (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF X 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. Special Rules For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II. J For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule 8 (Form 990, 990-EZ, or 990-PF) (2010)

Employer identification number

•						1		
MERLIN	· &	VERNA	MANATT	FAMILY	FOUNDATION		20-8112164	
Death								

Part I	Contributors (see instructions)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	MERLIN MANATT 927 1ST AVENUE, APT 107 GRINNELL, IA 50112	\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Oncash Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Oncash Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II of there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		 \$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution)

023452 12-23-10

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

ganization Employer identification number

MERLIN & VERNA MANATT FAMILY FOUNDATION

20-8112164

Part II	Noncash Property (see instructions)		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		s	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part i	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

(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 (d) Date sold (mo., day, yr.)
1a VANGUARD TOTAL INTL P	VARIOUS 02/05/10
b GABELLI UTILITIES FUND-A P	05/04/0905/04/10
c CALVERT HIGH YIELD BOND P	VARIOUS 05/11/10
d PIMCO TOTAL RETURN FUND P	VARIOUS 12/09/10
e VANGUARD TOTAL BD MARKET P	VARIOUS 12/09/10
VALUE LINE US GOV'T SEC P	VARIOUS 12/14/10
g VANGUARD TOTAL INTL P	VARIOUS 02/05/10
h VALUE LINE US GOV'T SEC P	12/18/0703/25/10
VALUE LINE US GOV'T SEC P	12/18/0703/26/10
GABELLI UTILITIES FUND-A P	VARIOUS 05/04/10
k CALVERT HIGH YIELD BOND P	VARIOUS 05/11/10
GABELLI UTILITIES FUND-A P	05/04/0905/25/10
m VANGUARD INFLATION P	VARIOUS 11/16/10
n PIMCO TOTAL RETURN FUND P	VARIOUS 12/09/10
o VANGUARD TOTAL BD MARKET P	VARIOUS 12/09/10
(a) Cross sales price (f) Depreciation allowed (g) Cost or other basis (h)) Gain or (loss)
(e) Gross sales price (i) Depreciation allowed (g) Gost of Other Basis (ii) Plus expense of sale (e) plus expense of sale	olus (f) minus (g)
a 6,757. 6,474.	283.
b 4,865. 4,407.	458.
c 2,064. 1,843.	221.
d 11,119. 11,592.	-473.
e 3,949. 3,951.	_2.
f 12,816. 12,830.	-14.
g 7,822. 10,530.	-2,708.
h 2,602. 2,523.	79.
8,300.	265.
j 2,335. 2,472.	
k 18,713. 15,126.	3,587.
11,860.	300.
m 38,335. 34,338.	3,997.
n 3,881. 3,672.	209.
0 13,944. 13,345.	<u> </u>
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 (I) Los	sses (from col. (h))
(1) F1414 (40 04 00 1) / (d) 03 (d) 04 04 0 (k) EX0000 01 00 (1)	of col. (h) gain over col. (k), not less than "-0-")
(i) F.M.V. as of 12/31/69 as of 12/31/69 over col. (j), if any	
<u>a</u>	283.
<u>b</u>	458.
<u>c</u>	221.
d	<u>-473.</u>
<u>e</u>	-2.
<u>f</u>	-14.
9	-2,708.
<u>h</u>	<u>79.</u> 265.
	-137.
	3,587.
<u>k</u>	300.
	3,997.
<u>n</u>	599.
	333.
2 Capital gain net income or (net capital loss) { If gain, also enter 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	

CONTINUATION FOR 990-PF, PART IV MERLIN & VERNA MANATT FAMILY FOUNDATION 20-8112164 PAGE Part IV | Capital Gains and Losses for Tax on Investment Income (b) How acquired P - Purchase D - Donation (c) Date acquired (mo., day, yr.) (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. (d) Date sold (mo., day, yr.) 12/14/10 12 VALUE LINE US GOV'T SEC P VARIOUS b CAPITAL GAINS DIVIDENDS C d g h i m n 0 (g) Cost or other basis (f) Depreciation allowed (h) Gain or (loss) (e) Gross sales price (or allowable) plus expense of sale (e) plus (f) minus (g) 477. 12,681 12,204. 4,481. 4,481. b d g ħ m n

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) 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	Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			477.
b			4,481.
c			
d		<u> </u>	
е			
f			
9			
h	· <u> </u>		
1		<u> </u>	
J			
<u>k</u>			
1			
m			
n			
0			
2 Capital gain net income or (net cap	ortal loss) . { If gain, also enti-	er in Part I, line 7 -0-" in Part I, line 7	2 11,622.
3 Net short-term capital gain or (loss	s) as defined in sections 1222(5) a	and (6):	

023591

If gain, also enter in Part I, line 8, column (c).

If (loss), enter "-0-" in Part I, line 8

N/A

FORM 990-PF INTEREST ON SAVI	INGS A	ND TEM	PORARY CA	ASH IN	VESTMENTS	STATEMENT	1
SOURCE						AMOUNT	
CHARLES SCHWAB CASH RESERVE METARLES SCHWAB OID CHARLES SCHWAB US TREASURY PATRIOT BANK	MM					1	39. 20. 64.
TOTAL TO FORM 990-PF, PART I	, LINE	3, CO	LUMN A			2	24.
FORM 990-PF DIVIDENT	DS AND	INTER	EST FROM	SECUR	TITIES	STATEMENT	2
SOURCE		GROSS	AMOUNT		TAL GAINS	COLUMN (A	.)
CHARLES SCHWAB BOND/EQUITY FO	UNDS		21,643.	. 4,481.		,481. 17,	
TOTAL TO FM 990-PF, PART I, I	LN 4		21,643.		4,481.	17,1	62.
FORM 990-PF		TAX	ES	·		STATEMENT	3
DESCRIPTION	EXPE	A) ENSES BOOKS				(D) CHARITA ME PURPOS	
FEDERAL TAX		89.		0.	<u> </u>		0.
FOREIGN TAX		14.	- 			0.	
TO FORM 990-PF, PG 1, LN 18		103.	- 	0.			
FORM 990-PF	(OTHER E	XPENSES			STATEMENT	4
DESCRIPTION	EXP	(A) Enses Books	(B) NET INV MENT IN				
ADVISORY FEES MISCELLANEOUS		933.		0.			0.
TO FORM 990-PF, PG 1, LN 23		935.		0.			0.
	===						

	OTHER INVESTMENTS	3	STATE	EMENT 5	
DESCRIPTION	VALUATION METHOD	BOOK VALUE		MARKET ALUE	
CHARLES SCHWAB FUNDS	COST	418,48	38.	432,438.	
TOTAL TO FORM 990-PF, PART	II, LINE 13	418,48	38.	432,438.	
FORM 990-PF LIST	OF SUBSTANTIAL CONTRIPART VII-A, LINE 10	IBUTORS	STATI	EMENT 6	
NAME OF CONTRIBUTOR	ADDRESS				
MERLIN MANATT	815 16TH AV				
TRUSTI	I - LIST OF OFFICERS, EES AND FOUNDATION MA TITLE AND	NAGERS	EMPLOYEE	EMENT 7	
NAME AND ADDRESS	AVKG HKS/WK	SATION		EXPENSE	
MERLIN MANATT 927 1ST AVENUE, APT 107 GRINNELL, IA 50112	PRESIDENT 1.00	SATION 0.		EXPENSE ACCOUNT	
MERLIN MANATT 927 1ST AVENUE, APT 107	PRESIDENT		CONTRIB 0.	EXPENSE ACCOUNT	
MERLIN MANATT 927 1ST AVENUE, APT 107 GRINNELL, IA 50112 PAM BENISHEK 1775 OLD 6 ROAD	PRESIDENT 1.00 SECRETARY	0.	O.	ACCOUNT 0	
MERLIN MANATT 927 1ST AVENUE, APT 107 GRINNELL, IA 50112 PAM BENISHEK 1775 OLD 6 ROAD BROOKLYN, IA 52211 JASON REEVER 1775 OLD 6 ROAD	PRESIDENT 1.00 SECRETARY 1.00 TREASURER	0.	0. 0.	ACCOUNT 0	

MERLIN & VERNA MANATT FAMILY FO	JNDATION		20	-8112164
MICHELLE M MANATT 1775 OLD 6 ROAD BROOKLYN, IA 52211	DIRECTOR 1.00	0.	0.	0.
ANTHONY JOHN MANATT 1775 OLD 6 ROAD BROOKLYN, IA 52211	DIRECTOR 1.00	0.	0.	0.
MARGARET MARY MANATT 1775 OLD 6 ROAD BROOKLYN, IA 52211	DIRECTOR 1.00	0.	0.	0.
JEFFREY G MANATT 1775 OLD 6 ROAD BROOKLYN, IA 52211	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6	, PART VIII	0.	0.	0.

FORM 990-PF GRANT APPLICATION SUBMISSION INFORMATION STATEMENT PART XV, LINES 2A THROUGH 2D

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

MERLIN MANATT 927 1ST AVENUE, APT 107 GRINNELL, IA 50112

TELEPHONE NUMBER

641-236-5600

FORM AND CONTENT OF APPLICATIONS

APPLICATIONS SHOULD BE SUBMITTED IN LETTER FORM WITH THE NAME OF THE ORGANIZATION AND ANY INFORMATION CONCERNING THE REASON THEY ARE SEEKING FUNDS.

ANY SUBMISSION DEADLINES

NONE, HOWEVER, FUNDS WILL BE DISPERSED IN DECEMBER.

RESTRICTIONS AND LIMITATIONS ON AWARDS

ORGANIZATIONS MUST BE TAX-EXEMPT, NON-PROFIT AND LOCATED IN THE BROOKLYN, IOWA AREA.

STATEMENT

FORM 990-PF

TAID		
RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	AMOUNT
BROOKLYN HISTORICAL MUSEUM PO BOX 58 BROOKLYN, IA 522110058	NONE OPERATING	1,000.
CSF OF BGM PO BOX 469 BROOKLYN, IA 522110058	NONE OPERATING	1,000.
GRINNELL NEWBURG DOLLARS FOR SCHOLARS 927 4TH AVENUE GRINNELL, IA 50112	NONE SCHOLARSHIPS	1,000.
GRINNELL REGIONAL MEDICAL CENTER 210 4TH AVENUE GRINNELL, IA 50112	NONE OPERATING	2,500.
HOSPICE OF GRINNELL 210 4TH AVENUE GRINNELL, IA 50112	NONE OPERATING	1,000.
IOWA TRANSPORTATION MUSEUM 927 4TH AVENUE GRINNELL, IA 50112	NONE OPERATING	4,500.
SACRED HEART CATHOLIC CHURCH-ELSAVADOR MISSION 1115 S 8TH STREET E NEWTON, IA 50208	NONE MISSION	1,000.
ST FRANCIS MANOR 2021 4TH AVENUE GRINNELL, IA 50112	NONE OPERATING	2,000.

GRANTS AND CONTRIBUTIONS

PAID DURING THE YEAR

MERLIN & VERNA MANATT FAMILY	FOUNDATION	20-8112164
MICA-GRINNELL FOOD PANTRY 1001 S. 18TH AVENUE MARSHALLTOWN, IA 50158	NONE OPERATING	2,000.
GRINNELL CHAMBER OF COMMERCE 833 4TH AVENUE GRINNELL, IA 50112	NONE OPERATING	1,000.
TOTAL TO FORM 990-PF, PART XV,	LINE 3A	17,000.