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

2010

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

For calendar year **2010**, or tax year beginning **2010**, and ending **20**

G Check all that apply: Initial return Initial return of a former public charity Final return
 Amended return Address change Name change

Name of foundation: **PHILIP D. MILLER FOUNDATION**

Number and street (or P O box number if mail is not delivered to street address): **860 E. MAIN AVENUE**

Room/suite: _____

City or town, state, and ZIP code: **ZEELAND, MI 49464**

A Employer identification number: **38-2709490**

B Telephone number (see page 10 of the instructions): **(616) 772-9131**

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **3,894,381.**

J Accounting method: Cash Accrual
 Other (specify) _____ (Part I, column (d) must be on cash basis)

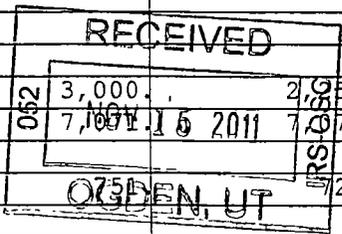
C If exemption application is pending check here

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

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

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc. received (attach schedule)	1,092,123.			
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	29.	29.		ATCH 1
4	Dividends and interest from securities	26,988.	26,988.		ATCH 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	384,642.			
b	Gross sales price for all assets on line 6a	2,372,726.			
7	Capital gain net income (from Part IV, line 2)		384,642.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	1,503,782.	411,659.		
13	Compensation of officers, directors, trustees, etc				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) ATCH 3	3,000.	2,950.	0.	750.
c	Other professional fees (attach schedule) *	7,107.	7,071.		
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions) *				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) ATCH 6	60.			60.
24	Total operating and administrative expenses. Add lines 13 through 23	10,882.	10,043.	0.	810.
25	Contributions, gifts, grants paid	739,000.			739,000.
26	Total expenses and disbursements. Add lines 24 and 25	749,882.	10,043.	0.	739,810.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	753,900.			
b	Net investment income (if negative, enter -0-)		401,616.		
c	Adjusted net income (if negative, enter -0-)				



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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	10,512.	19,190.	19,190.
	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 (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) ATCH 7	2,008,619.	2,753,766.	3,875,191.
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)				
12	Investments - mortgage loans				
13	Investments - other (attach schedule)				
14	Land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	2,019,131.	2,772,956.	3,894,381.	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
23	Total liabilities (add lines 17 through 22)			0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg, and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds	2,019,131.	2,772,956.		
30	Total net assets or fund balances (see page 17 of the instructions)	2,019,131.	2,772,956.		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	2,019,131.	2,772,956.		

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	2,019,131.
2	Enter amount from Part I, line 27a	2	753,900.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	2,773,031.
5	Decreases not included in line 2 (itemize) ATTACHMENT 8	5	75.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,772,956.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV SCHEDULE				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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				
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	384,642.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8.			}	3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	135,771.	2,291,510.	0.059250
2008	167,099.	2,800,727.	0.059663
2007	147,054.	3,403,769.	0.043203
2006	33,000.	3,052,319.	0.010811
2005	213,657.	2,792,423.	0.076513
2 Total of line 1, column (d)			2 0.249440
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.049888
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 3,172,131.
5 Multiply line 4 by line 3			5 158,251.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 4,016.
7 Add lines 5 and 6			7 162,267.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18			8 739,810.

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Total tax due is 5,224.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, unrelated business income, and substantial contributors. Includes Yes/No columns.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) 11 X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 12 X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 X
Website address N/A
14 The books are in care of PHILIP D. MILLER Telephone no (616) 772-9131
Located at 860 E. MAIN AVENUE ZEELAND, MI ZIP + 4 49464
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here 15
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 16 Yes No 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 the foreign country

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.

1a During the year did the foundation (either directly or indirectly)
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(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 for the benefit or use of a disqualified person)? Yes X No
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) Yes X 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 22 of the instructions)? 1b
Organizations relying on a current notice regarding disaster assistance check here
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 2010? 1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? Yes X 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 page 22 of the instructions) 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? Yes X No
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 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 2010) 3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010? 4b X

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

5a During the year did the foundation pay or incur any amount to... (1) Carry on propaganda... (2) Influence the outcome of any specific public election... (3) Provide a grant to an individual for travel... (4) Provide a grant to an organization other than a charitable... (5) Provide for any purpose other than religious... b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify... c If the answer is "Yes" to question 5a(4), does the foundation claim exemption... 6a Did the foundation, during the year, receive any funds... 6b Did the foundation, during the year, pay premiums... 7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? 7b If "Yes," did the foundation receive any proceeds or have any net income...

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

Table with 5 columns: (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. Row 1: ATTACHMENT 9, -0-, -0-, -0-.

Table with 5 columns: (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. Row 1: NONE.

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		NONE

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

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

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	3,205,587.
b	Average of monthly cash balances	1b	14,851.
c	Fair market value of all other assets (see page 25 of the instructions)	1c	0.
d	Total (add lines 1a, b, and c)	1d	3,220,438.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	3,220,438.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	48,307.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,172,131.
6	Minimum investment return. Enter 5% of line 5	6	158,607.

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part)

1	Minimum investment return from Part X, line 6	1	158,607.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	4,016.
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	4,016.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	154,591.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	154,591.
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	154,591.

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	739,810.
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	0.
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	739,810.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	4,016.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	735,794.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				154,591.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			113,700.	
b Total for prior years 20 08, 20 07, 20 06				
3 Excess distributions carryover, if any, to 2010				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				0.
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 739,810.				
a Applied to 2009, but not more than line 2a			113,700.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2010 distributable amount				154,591.
e Remaining amount distributed out of corpus	471,519.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	471,519.			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions				
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions				
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	471,519.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				0.
e Excess from 2010	471,519.			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with columns for Tax year (a) 2010, (b) 2009, (c) 2008, (d) 2007, and (e) Total. Rows include 2a (Adjusted net income), 2b (85% of line 2a), 2c (Qualifying distributions from Part XII), 2d (Amounts included in line 2c not used directly for active conduct), 2e (Qualifying distributions made directly for active conduct), 3 (Alternative tests: Assets, Endowment, Support).

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

1 Information Regarding Foundation Managers:

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

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient 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
a <i>Paid during the year</i> ATTACHMENT 10				
Total ▶ 3a				739,000.
b <i>Approved for future payment</i>				
Total ▶ 3b				

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

- 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... a Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash (2) Other assets b Other transactions (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantees (6) Performance of services or membership or fundraising solicitations 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

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. All entries are N/A.

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 [X]

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. All entries are N/A.

Sign Here Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge. Signature of officer or trustee: Philip D. Miller, Date: 11/11/11, Title: President

Paid Preparer Use Only Print/Type preparer's name: Charles Frayer, Preparer's signature: Charles Frayer, Date: 11/10/11, Check self-employed: [], PTIN: P00654691, Firm's name: CROWE HORWATH LLP, Firm's EIN: 35-0921680, Firm's address: 55 CAMPAU AVE NW SUITE 300 GRAND RAPIDS, MI, Phone no: 616-774-0774

Schedule of Contributors

2010

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

Name of the organization
PHILIP D. MILLER FOUNDATION

Employer identification number
38-2709490

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

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 $\frac{1}{3}$ % 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

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)

Name of organization **PHILIP D. MILLER FOUNDATION**

Employer identification number
38-2709490

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	PHILIP D. MILLER ----- 140 EAST 29TH STREET ----- HOLLAND, MI 49423 -----	\$ 1,092,123.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization **PHILIP D. MILLER FOUNDATION**

Employer identification number
38-2709490

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
1	94,938 SHARES OF CMS ENERGY CORP	\$ 1,781,986	12/29/2010

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P r D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					6,551.	
1,035,244.		CAPTRUST ST- SEE ATTACHMENT PROPERTY TYPE: SECURITIES 972,113.				P	VAR	VAR
1,330,931.		CAPTRUST LT - SEE ATTACHMENT PROPERTY TYPE: SECURITIES 1,015,971.				P	VAR	VAR
TOTAL GAIN (LOSS)							<u>384,642.</u>	

CAPT TRUST

Account Number: 6597-4167
 Command Account Number: 9076959561
 PHILIP D MILLER FOUNDATION
 ATTN PHILIP D MILLER

Important Realized Gain/Loss Information

This information is provided for courtesy purposes only. Each individual taxpayer should consult with a tax advisor as to any additional reporting requirements or adjustments. NO COST BASIS OR REALIZED GAIN/LOSS INFORMATION IS PROVIDED TO THE IRS. NOR IS THIS INFORMATION VERIFIED OR GUARANTEED BY FIRST CLEARING, LLC TO BE ACCURATE FOR EACH TAXPAYER'S UNIQUE REPORTING REQUIREMENTS. THEREFORE, YOU SHOULD NEVER ASSUME THIS STATEMENT IS ACCURATE IN LIEU OF COMPLETING SCHEDULE D OF YOUR TAX RETURN AND CONSULTING WITH YOUR TAX ADVISOR.

Federal tax reporting requirements will create differences between the information presented here and what appears on your Form 1099-B, including but not limited to the following situations:

- * Cost basis for many fixed income tax lots has been amortized (for securities purchased at a premium) or accreted (for securities purchased at a discount), when possible, for applicable securities. For securities that were purchased at an Original Issue Discount (OID), only those positions whose cost basis has been adjusted will reflect the impacts of the OID accruals on the original cost basis. The original issue discount amount reported on your Form 1099-OID is not adjusted for market discount, acquisition premium or bond premium. Therefore, the amortization and accretion adjustments used on this statement may not be consistent with the Form 1099-OID amount because the reporting requirements on the Form 1099-OID are different.
- * The Original Price represents the unadjusted price of the security. The Original Price can be used to calculate the original unadjusted cost of the security.
- * Short sales are reportable on Form 1099-B before the position is closed.
- * Long-term capital gains reported by a RIC or REIT appear on Form 1099-DIV only, as noted in the instructions for that form.
- * Lots closed due to transfers or journals will not be reflected in the Realized Gain/Loss Statement, or on the Form 1099-B

Realized Gain/Loss Summary

	THIS YEAR GAIN	THIS YEAR LOSS	THIS YEAR NET
Short term	96,798.65	-33,667.81	63,130.84
Long term	337,485.93	-22,526.07	314,959.86
Total - Realized Gain/Loss	\$434,284.58	-\$56,193.88	\$378,090.70

Realized Gain/Loss Detail for Year

DESCRIPTION	QUANTITY	ADJ PRICE/ ORIG PRICE	DATE ACQUIRED	CLOSE DATE	PROCEEDS	ADJ COST/ ORIG COST	GAIN/LOSS
ASTON FUNDS							
MONTAG & CALDWELL GROWTH FD CL I	17.23500	22.7279	12/31/09	11/30/10	401.41	391.64	9.77
BRANDES INSTITUTIONAL GLOBAL EQUITY FUND CLASS I	63.57900	16.3700	04/02/09	01/14/10	1,400.00	1,040.79	359.21

Realized Gain/Loss

As of Date: 2/11/11

Account Number: 6597-4167
 Command Account Number: 9076959561
 PHILIP D MILLER FOUNDATION
 ATTN PHILIP D MILLER

Short Term Description	Quantity	Adj Price/ Orig Price	Date Acquired	Date Close	Proceeds	Adj Cost/ Orig Cost	Gain/Loss
Subtotal	12,580,27600				264,751.30	216,236.73	48,514.57
DODGE & COX STK FD	1,348,96800	96.3700	02/22/10	06/30/10	118,587.81	130,000.00	-11,412.19
	16,06400	101.9500	03/22/10	06/30/10	1,412.19	1,637.73	-225.54
	1,317,92300	101.9500	03/22/10	08/26/10	116,319.88	134,362.27	-18,042.39
	8,97900	101.5900	03/30/10	08/26/10	792.48	912.20	-119.72
	9,93600	92.1200	06/29/10	08/26/10	876.96	915.26	-38.30
Subtotal	2,701,87000				237,989.32	267,827.46	-29,838.14
EUROPACIFIC GROWTH FD CL F-1	1,435,11500	32.7500	06/02/09	05/10/10	52,338.66	47,000.00	5,338.66
	123,19900	38.2300	12/28/09	05/10/10	4,493.07	4,709.88	-216.81
Subtotal	1,558,31400				56,831.73	51,709.88	5,121.85
FMI COMMON STOCK FD	3,841,58400	22.9000	05/27/10	12/29/10	97,000.00	87,972.28	9,027.72
GABELLI EQUITY SER FD	1,056,33800	28.1100	05/27/10	12/29/10	36,000.00	29,693.66	6,306.34
INS SMALL CAP GROWTH FD	3,417,86100	19.1800	02/22/10	06/30/10	62,000.00	65,554.58	-3,554.58
HOTCHKIS & WILEY FDS	315,02300	43.8900	05/10/10	12/29/10	16,000.00	13,826.36	2,173.64
MID CAP VALUE FD CL I	90,18300	11.9400	11/24/10	11/30/10	1,083.11	1,076.79	6.32
JANUS INVT FD							
OVERSEAS FD CL I							
LORD ABBETT SECURITIES FUNDAMENTAL EQUITY CL F							
PERMANENT PORTFOLIO FD PERM PORTFOLIO PORTFOLIO	1,643,29500	39.6200	06/30/10	12/29/10	75,000.00	65,107.35	9,892.65



Realized Gain/Loss

As of Date: 2/11/11

CAPT TRUST

Account Number: 6597-4167
 Command Account Number: 9076959561
 PHILIP D MILLER FOUNDATION
 ATTN PHILIP D MILLER

Short Term	Continued	DESCRIPTION	QUANTITY	ADJ PRICE/ ORIG PRICE	DATE ACQUIRED	CLOSE DATE	PROCEEDS	ADJ COST/ ORIG COST	GAIN/LOSS
		RYDEX ETF TR ETF	18 00000	32 0600	07/32/09	01/04/10	722 32	577.08	145.24
		S&P 500 EQUAL WEIGHTED INDEX FD	860 00000	32 0600	07/22/09	06/30/10	32,904 76	27,571 60	5,333 16
			600 00000	32 0600	07/22/09	06/30/10	22,956.21	19,236 00	3,720.21
			200 00000	32 0600	07/22/09	06/30/10	7,651 87	6,412 00	1,239 87
			35 00000	32.0600	07/22/09	06/30/10	1,339.08	1,122 10	216 98
			65 00000	32 0567	07/22/09	06/30/10	2,486 88	2,083 69	403 19
		Subtotal	1,778.00000				68,061.12	57,002.47	11,058.65
		VAN ECK GLOBAL HARD ASSETS FD A	1,290 14500	36.4300	06/02/09	05/24/10	47,606 35	47,000 00	606.35
		WHV INTERNATIONAL EQUITY FD CL I	3,571 42900	19 2400	11/30/10	12/29/10	72,520.00	68,714.30	3,805 70
		Total - Short Term					\$1,035,244.34	\$972,113.50	\$63,130.84

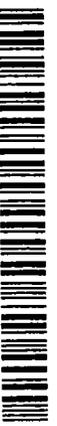
Long Term	DESCRIPTION	QUANTITY	ADJ PRICE/ ORIG PRICE	DATE ACQUIRED	CLOSE DATE	PROCEEDS	ADJ COST/ ORIG COST	GAIN/LOSS
	ASTON FUNDS MONTAG & CALDWELL GROWTH FD CL I	78 70600	19 7036	07/20/09	10/14/10	1,800.00	1,550 79	249 21
		4,740 77100	19.7036	07/20/09	11/30/10	110,412.55	93,410 12	17,002.43
	Subtotal	4,819.47700				112,212.55	94,960.91	17,251.64
	EUROPACIFIC GROWTH FD CL F-1	707 39200	27 6600	05/23/02	03/09/10	26,548 42	19,566 46	6,981 96
		737 19100	27.1299	06/04/02	03/09/10	27,666 78	20,000 00	7,666 78
		93 04700	22.8000	12/20/02	03/09/10	3,492 05	2,121 47	1,370 58
		1,264 22300	23 7300	01/14/03	03/09/10	47,446 29	30,000 00	17,446 29
		105 12400	29 2800	12/19/03	03/09/10	3,945 30	3,078.04	867 26

Realized Gain/Loss

As of Date: 2/11/11

Account Number: 6597-4167
 Command Account Number: 9076959561
 PHILIP D MILLER FOUNDATION
 ATTN PHILIP D MILLER

Long Term DESCRIPTION	Quantity	ADJ PRICE/ ORIG PRICE	DATE ACQUIRED	CLOSE DATE	PROCEEDS	ADJ COST/ ORIG COST	GAIN/LOSS
<i>Continued</i>							
	142,70800	34.2600	12/21/04	03/09/10	5,355.83	4,889.16	466.67
	171,57600	40.7400	12/30/05	03/09/10	6,439.25	6,989.99	-550.74
	317,84800	40.7400	12/30/05	03/09/10	11,928.84	12,949.13	-1,020.29
	58,01300	45.7800	12/28/06	03/09/10	2,177.24	2,655.85	-478.61
	102,66200	45.7800	12/28/06	05/10/10	3,744.08	4,699.87	-955.79
	443,50200	45.7800	12/28/06	05/10/10	16,174.51	20,303.51	-4,129.00
	122,56900	45.7800	12/28/06	05/10/10	4,470.09	5,611.19	-1,141.10
	198,28200	52.0200	12/17/07	05/10/10	7,231.34	10,314.64	-3,083.30
	718,15000	52.0200	12/17/07	05/10/10	26,190.93	37,358.17	-11,167.24
	286,97400	26.8900	12/24/08	05/10/10	10,465.94	7,716.73	2,749.21
	158,40500	26.8900	12/24/08	05/10/10	5,777.03	4,259.50	1,517.53
Subtotal	5,627,66600				209,053.92	192,513.71	16,540.21
GROWTH FUND AMERICA CL F1	9,580,44300	20.8600	12/16/08	12/29/10	290,000.00	199,848.04	90,151.96
LAZARD FDS INC EMERGING MKTS PORT INSTL SHS	12,597,48100	12.2000	12/16/08	05/25/10	210,000.00	153,689.27	56,310.73
	3,302,32600	12.2000	12/16/08	12/29/10	71,000.00	40,288.38	30,711.62
Subtotal	15,899,80700				281,000.00	193,977.65	87,022.35
LORD ABBETT SECURITIES FUNDAMENTAL EQUITY CL F	5,074,07900	8.9399	05/04/09	11/30/10	60,939.68	45,361.65	15,578.03
	5,043,67300	9.3186	06/02/09	11/30/10	60,574.51	47,000.00	13,574.51
	5,459,02500	9.1591	07/20/09	11/30/10	65,562.89	50,000.00	15,562.89
	6,22000	10.5345	11/25/09	11/30/10	74.70	65.39	9.31
Subtotal	15,582,99700				187,151.78	142,427.04	44,724.74



Realized Gain/Loss

As of Date: 2/11/11

CAPT TRUST

Account Number: 6597-4167
 Command Account Number: 9076959561
 PHILIP D MILLER FOUNDATION
 ATTN PHILIP D MILLER

Long Term	Continued	DESCRIPTION	QUANTITY	ADJ PRICE/ ORIG PRICE	DATE ACQUIRED	CLOSE DATE	PROCEEDS	ADJ COST/ ORIG COST	GAIN/LOSS
		ROYCE FD	4,436 86000	11.7400	01/13/09	12/29/10	91,000.00	52,088.74	38,911.26
		PREMIER FD CL W							
		VANECK GLOBAL HARD	4,349 93800	32 2200	05/04/09	05/24/10	160,512 71	140,155 01	20,357 70
		ASSETS FD A							
Total - Long Term							\$1,330,930.96	\$1,015,971.10	\$314,959.86

ATTACHMENT 1

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
BANK OF HOLLAND CAP TRUST	23. 6.	23. 6.
TOTAL	<u>29.</u>	<u>29.</u>

ATTACHMENT 2

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
DIVIDENDS	26,988.	26,988.
TOTAL	<u>26,988.</u>	<u>26,988.</u>

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
TAX PREPARATION FEES	3,000.	2,250.		750.
TOTALS	<u>3,000.</u>	<u>2,250.</u>	<u>0.</u>	<u>750.</u>

ATTACHMENT 4

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
CAP TRUST FEES	7,071.	7,071.
TOTALS	<u>7,071.</u>	<u>7,071.</u>

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES - CAP TRUST	722.	722.
FEDERAL INCOME TAXES PAID	29.	
TOTALS	<u>751.</u>	<u>722.</u>

ATTACHMENT 6

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
ANNUAL REPORTING FEE	60.
<hr/>	
TOTALS	60.

CHARITABLE PURPOSES	60.
<hr/>	
	60.

ATTACHMENT 7

FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
EUROPACIFIC GROWTH FD	0.	0.
AMERICAN FUNDS GROWTH FUND CL	337,113.	477,018.
LAZARD FDS INC EMERGING MARKET	125,188.	205,128.
BRANDES INSTITUTIONAL	0.	0.
VAN ECK GLOBAL	0.	0.
ASHTON FUNDS	0.	0.
LORD ABBOTT SEC TR	0.	0.
ROYCE FD PREMIER	115,317.	177,306.
RYDEX ETF TR	167,459.	201,541.
CMS ENERGY CORP	1,092,123.	1,765,847.
AMERICAN CENTURY EQUITY	121,024.	135,076.
FMI COMMON STOCK	170,959.	187,226.
GABELLI EQUITY	145,306.	175,339.
HOTCHKIS & WILEY FDS	64,701.	80,839.
JANUS INVT FD	109,549.	126,516.
WHV INTERNATIONAL EQUITY	119,627.	129,247.
PERMANENT PORTFOLIO FD	185,400.	214,108.
TOTALS	<u>2,753,766.</u>	<u>3,875,191.</u>

ATTACHMENT 8

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION

AMOUNT

TIMING DIFFERENCE

75.

TOTAL

75.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 9

TITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

PHILIP D. MILLER
860 E. MAIN AVENUE
ZEELAND, MI 49464

PRESIDENT
1.00

NANCY J. MILLER
860 E. MAIN AVENUE
ZEELAND, MI 49464

TREASURER AND SEC.
1.00

GRAND TOTALS

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 10

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
WORLD VISION	NONE N/A	CHARITABLE	185,000.
BOYS AND GIRLS CLUB	NONE N/A	CHARITABLE	43,000
BETHANY CHRISTIAN SERVICES	NONE N/A	CHARITABLE	95,000.
BREAD FOR THE WORLD FOUNDATION	NONE N/A	CHARITABLE	25,000.
CENTER FOR WOMEN IN TRANSITION	NONE N/A	CHARITABLE	25,000.
GENEVA CAMP AND CONFERENCE CENTER	NONE N/A	CHARITABLE	25,000

FORM 990FF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 10 (CONT'D.)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
HOLLAND CHRISTIAN SCHOOLS	NONE N/A	CHARITABLE	31,000.
HOPE COLLEGE	NONE N/A	CHARITABLE	62,000.
KIDS HOPE	NONE N/A	CHARITABLE	22,000.
REFORMED CHURCH IN AMERICA	NONE N/A	CHARITABLE	90,000.
RESTHAVEN	NONE N/A	CHARITABLE	24,000
SALVATION ARMY	NONE N/A	CHARITABLE	24,000.

FORM 990FF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 10 (CONT'D)

<u>RECIPIENT NAME AND ADDRESS</u>	<u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u>	<u>PURPOSE OF GRANT OR CONTRIBUTION</u>	<u>AMOUNT</u>
SOJOURNERS	NONE N/A	CHARITABLE	25,000.
HOLLAND COMMUNITY FOUNDATION	NONE N/A	CHARITABLE	63,000.

TOTAL CONTRIBUTIONS PAID 739,000.

**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No 1545-0092

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

Name of estate or trust PHILIP D. MILLER FOUNDATION	Employer identification number 38-2709490
---	---

Note: Form 5227 filers need to complete *only* Parts I and II

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr)	(c) Date sold (mo., day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	63,131.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶	5	63,131.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr)	(c) Date sold (mo., day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	314,960.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	6,551.
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back ▶	12	321,511.

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part				
13	Net short-term gain or (loss)	13		63,131.
14	Net long-term gain or (loss):			
a	Total for year	14a		321,511.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15		384,642.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV If line 15 column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of a The loss on line 15, column (3) or b \$3,000
16	()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero

Caution: Skip this part and complete the worksheet on page 8 of the instructions if

- Either line 14b, col (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17		
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20		
21	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0-	21		
22	Subtract line 21 from line 20 If zero or less, enter -0-	22		
23	Subtract line 22 from line 17 If zero or less, enter -0-	23		
24	Enter the smaller of the amount on line 17 or \$2,300	24		
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26, go to line 27 and check the "No" box <input type="checkbox"/> No. Enter the amount from line 23.	25		
26	Subtract line 25 from line 24.	26		
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31 <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29	Subtract line 28 from line 27	29		
30	Multiply line 29 by 15% (15)	30		
31	Figure the tax on the amount on line 23 Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	31		
32	Add lines 30 and 31	32		
33	Figure the tax on the amount on line 17 Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	33		
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36).	34		

Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box [X]
If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only []

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Table with 3 columns: Type or print, Name of exempt organization, Employer identification number. Includes address: PHILIP D. MILLER FOUNDATION, 860 E. MAIN AVENUE, ZEELAND, MI 49464

Enter the Return code for the return that this application is for (file a separate application for each return) [04]

Table with 4 columns: Application Is For, Return Code, Application Is For, Return Code. Lists various forms like Form 990, Form 990-T, etc.

The books are in the care of PHILIP D. MILLER

Telephone No 616 772-9131

FAX No

- If the organization does not have an office or place of business in the United States, check this box []
If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) [] If this is for the whole group, check this box [] If it is for part of the group, check this box [] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for [X] calendar year 2010 or [] tax year beginning [], 20 [], and ending [], 20 []

2 If the tax year entered in line 1 is for less than 12 months, check reason [] Initial return [] Final return [] Change in accounting period

Table with 3 columns: Description, 3a \$, 3b \$, 3c \$. Includes calculations for tentative tax, refundable credits, and balance due.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Paperwork Reduction Act Notice, see Instructions.

If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Form with fields: Name of exempt organization (PHILIP D. MILLER FOUNDATION), Employer identification number (38-2709490), Number, street, and room or suite no (860 E. MAIN AVENUE), City, town or post office, state, and ZIP code (ZEELAND, MI 49464)

Enter the Return code for the return that this application is for (file a separate application for each return) 04

Table with 4 columns: Application Is For, Return Code, Application Is For, Return Code. Rows include Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (sec 401(a) or 408(a) trust), Form 990-T (trust other than above)

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

The books are in the care of PHILIP D. MILLER Telephone No 616 772-9131 FAX No

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

I request an additional 3-month extension of time until 11/15, 2011

For calendar year 2010, or other tax year beginning 20, and ending, 20

If the tax year entered in line 5 is for less than 12 months, check reason Initial return Final return Change in accounting period

State in detail why you need the extension ADDITIONAL TIME IS REQUIRED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

Table with 3 rows: 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions 8a \$ 9,240. 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 8b \$ 9,240. 8c Balance Due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions 8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and that I am authorized to prepare this form

Signature [Handwritten Signature] Title CPA Partner Date 8/15/11