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Return of Private Foundation

Department of the Treasury
Internal Revenue Serviceor 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 , and ending

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 MARK B. & CAROL S MULLER CHARITABLE FUND		A Employer identification number 38-3443809
Number and street (or P.O. box number if mail is not delivered to street address) 1971 E BELTLINE AVE NE STE 240	Room/suite	B Telephone number (616) 456-7114
City or town, state, and ZIP code GRAND RAPIDS, MI 49525		C If exemption application is pending, check here ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 5,708,679. (Part I, column (d) must be on cash basis)	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)	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))		(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		48,500.		N/A	
2 Check ☒ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		2,362.	2,362.		
4 Dividends and interest from securities					
5a Gross rents		463,300.	463,300.		STATEMENT 1
b Net rental income or (loss)	-109,721.				STATEMENT 2
6a Net gain or (loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a			0.		
7 Capital gain net income (from Part IV, line 2)					
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		950.	0.		STATEMENT 3
12 Total. Add lines 1 through 11		515,112.	465,662.		
13 Compensation of officers, directors, trustees, etc.		43,955.	0.		31,186.
14 Other employee salaries and wages		5,913.	0.		5,913.
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees	STMT 4	16,618.	13,128.		3,490.
c Other professional fees					
17 Interest		154,337.	153,848.		489.
18 Taxes	STMT 5	10,976.	0.		10,976.
19 Depreciation and depletion		134,365.	84,723.		
20 Occupancy		22,200.	0.		22,200.
21 Travel, conferences, and meetings		25,377.	0.		25,377.
22 Printing and publications					
23 Other expenses	STMT 6	325,681.	321,629.		3,782.
24 Total operating and administrative expenses. Add lines 13 through 23		739,422.	573,328.		103,413.
25 Contributions, gifts, grants paid		7,494.			7,494.
26 Total expenses and disbursements. Add lines 24 and 25		746,916.	573,328.		110,907.
27 Subtract line 26 from line 12		-231,804.			
a Excess of revenue over expenses and disbursements			0.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				N/A	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			450,892.	39,952.	39,952.
	2 Savings and temporary cash investments					
	3 Accounts receivable ▶ 7,009.				7,009.	7,009.
	Less allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶ 71,640.					
	Less allowance for doubtful accounts ▶ 0.			72,120.	71,640.	71,640.
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock					
	c Investments - corporate bonds					
Liabilities	11 Investments - land, buildings, and equipment basis ▶ 3,297,949.					
	Less accumulated depreciation ▶ 164,802.			2,914,540.	3,133,147.	3,133,147.
	12 Investments - mortgage loans					
	13 Investments - other STMT 7			1,207,389.	1,133,162.	1,133,162.
	14 Land, buildings, and equipment basis ▶ 1,624,024.					
	Less accumulated depreciation ▶ 312,742.			1,360,923.	1,311,282.	1,311,282.
	15 Other assets (describe ▶ STATEMENT 8)			16,087.	12,487.	12,487.
	16 Total assets (to be completed by all filers)			6,021,951.	5,708,679.	5,708,679.
	17 Accounts payable and accrued expenses			1,277.	4,340.	
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable			2,429,535.	2,320,081.	
	22 Other liabilities (describe ▶ STATEMENT 9)			0.	24,923.	
	23 Total liabilities (add lines 17 through 22)			2,430,812.	2,349,344.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ ☒					
	27 Capital stock, trust principal, or current funds			0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			3,591,139.	3,359,335.	
30 Total net assets or fund balances			3,591,139.	3,359,335.		
31 Total liabilities and net assets/fund balances			6,021,951.	5,708,679.		

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	3,591,139.
2 Enter amount from Part I, line 27a	2	-231,804.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	3,359,335.
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	3,359,335.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a				
b NONE				
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
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	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	{ If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8		3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	156,323.	2,930,706.	.053340
2008	100,426.	2,698,898.	.037210
2007	97,861.	2,715,864.	.036033
2006	342,142.	2,862,229.	.119537
2005	230,828.	3,210,356.	.071901

2 Total of line 1, column (d)	2	.318021
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	.063604
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	25,304.
5 Multiply line 4 by line 3	5	1,609.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	1,609.
8 Enter qualifying distributions from Part XII, line 4	8	110,907.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter. _____ (attach copy of letter if necessary-see instructions)	1	0.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	2	0.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)	3	0.
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
3	Add lines 1 and 2	5	0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,600.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,600.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,600.
11	Enter the amount of line 10 to be Credited to 2011 estimated tax ☒ 1,600. Refunded ☒	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☒ \$ 0. (2) On foundation managers ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► SANDRA COOPER Telephone no ► (616) 456-7114 Located at ► 1971 E BELTLINE AVE NE/STE 240, GRAND RAPIDS, MI ZIP+4 ► 49525			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
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? 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 ►	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☒ Yes ☐ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☒ Yes ☐ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	1b	X
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? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ 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)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒

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

N/A

☐ Yes ☐ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

N/A

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

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARK MULLER 200 LAGO LANE NE GRAND RAPIDS, MI 49506	PRES., TREAS. 2.50	0.	0.	0.
CAROL MULLER 200 LAGO LANE NE GRAND RAPIDS, MI 49506	V. PRES., SEC. 30.00	0.	0.	0.
SANDRA COOPER 1971 E. BELTLINE AVE NE SUITE 240 GRAND RAPIDS, MI 49525	DIRECTOR 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 RELIGIOUS TRAINING FOR SEMINARY STUDENT SPOUSES AND FAMILY.	103,413.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	121,008.
c	Fair market value of all other assets	1c	1,991,919.
d	Total (add lines 1a, b, and c)	1d	2,112,927.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	2,087,238.
3	Subtract line 2 from line 1d	3	25,689.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	385.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	25,304.
6	Minimum investment return. Enter 5% of line 5	6	1,265.

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

1	Minimum investment return from Part X, line 6	1	1,265.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,265.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,265.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,265.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	110,907.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	110,907.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	110,907.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				1,265.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	70,588.			
b From 2006	197,449.			
c From 2007				
d From 2008				
e From 2009	9,788.			
f Total of lines 3a through e	277,825.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$	110,907.			
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions) **	110,907.			
d Applied to 2010 distributable amount				0.
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 must be shown in column (a))	1,265.			1,265.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	387,467.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	69,323.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	318,144.			
10 Analysis of line 9				
a Excess from 2006	197,449.			
b Excess from 2007				
c Excess from 2008				
d Excess from 2009	9,788.			
e Excess from 2010	110,907.			

** SEE STATEMENT 10

Form 990-PF (2010)

N/A

☐ 4942(j)(3) or ☐ 4942(j)(5)

(4) Gross investment income

[illegible]

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 Paid during the year CRC MINISTRIES 2850 KALAMAZOO AVE SE GRAND RAPIDS, MI 49560	NONE		RELIGIOUS	757.
CHRISTIAN SCHOOLS INTERNATIONAL 3350 EAST PARIS AVE SE GRAND RAPIDS, MI 49512	NONE		EDUCATION	5,017.
CHURCH OF THE SERVANT 3835 BURTON GRAND RAPIDS, MI 49546	NONE		RELIGIOUS	582.
THEOLOGICAL BOOK NETWORK 3529 PATTERSON AVE. SE GRAND RAPIDS, MI 49512	NONE		RELIGIOUS	888.
PARADISE BOUND MINISTRIES PO BOX 156 HAMILTON, MI 49419	NONE		RELIGIOUS	250.
Total			3a	7,494.
b Approved for future payment NONE				
Total			3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1 Program service revenue						
a RETREAT INCOME			02	950.		
b						
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments			14	2,362.		
4 Dividends and interest from securities						
5 Net rental income or (loss) from real estate						
a Debt-financed property	531120	-108,068.				
b Not debt-financed property	531120	-1,653.				
6 Net rental income or (loss) from personal property						
7 Other investment income						
8 Gain or (loss) from sales of assets other than inventory						
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue						
a						
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)		-109,721.		3,312.		0.
13 Total. Add line 12, columns (b), (d), and (e)						-106,409.

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

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

[illegible]

Part XVII

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

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

[illegible]

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

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

Signature of officer or trustee

Date _____

PRESIDENT

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

SHARON ALLEN

Firm's name ► **VANDER PLOEG, BERGAKKER & ASSOCIATES**

Firm's EIN ▶

Firm's address ► 4145 EMBASSY DRIVE SE
GRAND RAPIDS, MI 49546

Phone no 6169570691

Form **990-PF** (2010)

FORM 990-PF	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME	
COMMERCIAL PROPERTY-2840 E. BELTLINE GRAND RAPIDS, MI	1		
COMMERCIAL PROPERTY-3460 28TH ST GRAND RAPIDS, MI	2	314,317.	
COMMERCIAL PROPERTY-3450 28TH ST GRAND RAPIDS, MI	3	142,238.	
ROSE ENGRAVING	4		
290 GREENWICH GRAND RAPIDS MI	5	6,745.	
TOTAL TO FORM 990-PF, PART I, LINE 5A		463,300.	

FORM 990-PF	RENTAL EXPENSES	STATEMENT	2
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
RENTAL EXPENSES 2840 E. BELTLINE KENTWOOD, MI		15,627.	
DEPRECIATION		3,456.	
- SUBTOTAL -	1		19,083.
RENTAL EXPENSES 3460 28TH ST KENTWOOD MI		180,304.	
DEPRECIATION		47,451.	
INTEREST		99,348.	
ACCOUNTING FEES		6,564.	
- SUBTOTAL -	2		333,667.
RENTAL EXPENSES 3450 28TH ST KENTWOOD MI		119,046.	
DEPRECIATION		31,358.	
INTEREST		49,273.	
ACCOUNTING FEES		6,564.	
- SUBTOTAL -	3		206,241.
RENTAL EXPENSES ROSE ENGRAVING		1,653.	
- SUBTOTAL -	4		1,653.
RENTAL EXPENSES 290 GREENWICH GRAND RAPIDS MI		4,692.	
DEPRECIATION		2,458.	
INTEREST		5,227.	
- SUBTOTAL -	5		12,377.
TOTAL RENTAL EXPENSES			573,021.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			-109,721.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
RETREAT INCOME	950.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	950.	0.	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3,490.	0.		3,490.
ACCOUNTING FEES	6,564.	6,564.		0.
ACCOUNTING FEES	6,564.	6,564.		0.
TO FORM 990-PF, PG 1, LN 16B	16,618.	13,128.		3,490.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	2,770.	0.		2,770.
PROPERTY	8,206.	0.		8,206.
TO FORM 990-PF, PG 1, LN 18	10,976.	0.		10,976.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
SOUL CARE EXPENSES	3,745.	0.		3,475.
OFFICE SUPPLIES	614.	307.		307.
RENTAL EXPENSES 2840 E. BELTLINE KENTWOOD, MI	15,627.	15,627.		0.
RENTAL EXPENSES 3460 28TH ST KENTWOOD MI	180,304.	180,304.		0.
RENTAL EXPENSES 3450 28TH ST KENTWOOD MI	119,046.	119,046.		0.
RENTAL EXPENSES ROSE ENGRAVING	1,653.	1,653.		0.
RENTAL EXPENSES 290 GREENWICH GRAND RAPIDS MI	4,692.	4,692.		0.
TO FORM 990-PF, PG 1, LN 23	325,681.	321,629.		3,782.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ROSE ENGRAVING PARTNERSHIP	COST	58,411.	58,411.
CHARLES SCHWAB	FMV	9.	9.
NOTE RECEIVABLE - POWERS	COST	1,047,120.	1,047,120.
NOTE RECEIVABLE - WIERSMA	COST	27,622.	27,622.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,133,162.	1,133,162.

FORM 990-PF	OTHER ASSETS	STATEMENT	8
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
PREPAID LOAN FEES	16,087.	11,597.	11,597.
TENANT BILLBACK	0.	772.	772.
OTHER INVESTMENT ASSETS	0.	118.	118.
TO FORM 990-PF, PART II, LINE 15	16,087.	12,487.	12,487.

FORM 990-PF

OTHER LIABILITIES

STATEMENT 9

DESCRIPTIONBOY AMOUNTEOY AMOUNT

SECURITY DEPOSITS

0.

1,800.

TENANT IMPROVEMENT ALLOWANCE

0.

10,354.

CAROL AUTO EXPENSES

0.

12,769.

TOTAL TO FORM 990-PF, PART II, LINE 22

0.

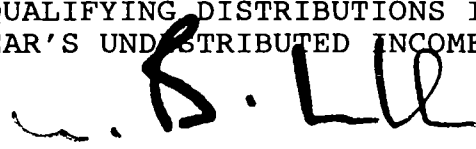
24,923.

FORM 990-PF

ELECTION UNDER REGULATIONS SECTION
53.4942(A)-3(D)(2) TO TREAT
EXCESS QUALIFYING DISTRIBUTIONS
AS DISTRIBUTIONS OUT OF CORPUS

STATEMENT 10

PURSUANT TO IRC SEC. 4942 (H)(2) AND REG. 53.4942(A)-3(D)(2), THE MARK B. AND CAROL S. MULLER CHARITABLE FUND HEREBY ELECTS TO TREAT CURRENT YEAR QUALIFYING DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING TAX YEAR'S UNDISTRIBUTED INCOME AS BEING MADE OUT OF CORPUS.


SIGNATURE - TITLE11.7.11
DATE

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 11

NAME OF MANAGER

MARK MULLER
CAROL MULLER

Muller Family Foundation

Depreciation Expense Report

As of December 31, 2010

Book=Tax

FYEMonth=December

Sys No	In Svc Est Date	Acquired Value	P Depr T Meth	Est Life	Salv 168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
GL Asset Acct No=1												
000001	2840 Broadmoor											
	000 01/01/04	134,783.00	F MF10C	39.00	C.00	134,783.00	12/31/03	20,591.88	3,455.98	3,455.98	24,047.86	
GL Asset Acct No=1												
	Less disposals and	134,783.00			C.00	134,783.00		20,591.88	3,455.98	3,455.98	24,047.86	
	transfers	C.00			C.00	C.00		C.00			C.00	
	Count=0											
	Net Subtotal	134,783.00			C.00	134,783.00		20,591.88	3,455.98	3,455.98	24,047.86	
	Count=1											

Muller Family Foundation

Depreciation Expense Report

As of December 31, 2010

Book=Tax

FYEMonth=December

SysNo	In Svc Est Date	Acquired Value	P Depr T Meth	Est Life	Salv/168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
GL Asset Acct No=2												
000012	3450 28th St Land Lease Rights (Book Value of DeKorne Bldg)											
	000 02/01/08	271,968.14	Z SLMV	56.00	C.00	271,968.14	12/31/08	4,398.04	4,792.41	4,792.41	9,186.45	
000015	Building 50% 3450 28th St											
	000 02/01/08	598,391.10	F MF100	39.00	C.00	598,391.10	12/31/08	13,447.88	15,366.00	15,366.00	28,816.88	
000017	Dent-Huter Land Lease 3450 28th St											
	000 02/01/08	122,264.08	Z SLMV	56.00	C.00	122,264.08	12/31/08	1,974.90	2,154.43	2,154.43	4,129.33	
000018	Site Work 50% 3450 28th St											
	000 02/01/08	132,666.20	F MF100	15.00	C.00	132,666.20	12/31/08	4,422.21	8,844.41	8,844.41	13,266.62	
000020	Signage 50% 3450 28th St											
	000 02/01/08	2,961.25	F MF100	15.00	C.00	2,961.25	12/31/08	98.71	197.42	197.42	296.13	
GL Asset Acct No=2		1,128,251.81			C.00	1,128,251.81		24,336.74	31,357.67	31,357.67	55,694.41	
Less disposals and transfers		C.00			C.00	C.00		C.00			C.00	
Count=0												
Net Subtotal		1,128,251.81			C.00	1,128,251.81		24,336.74	31,357.67	31,357.67	55,694.41	
Count=5												

Muller Family Foundation

Depreciation Expense Report

As of December 31, 2010

Book = Tax

FYEMonth = December

Sys No	In Svc Est Date	Acquired Value	P Dep T Meth	Est Life	Salv/168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
GL Asset Acct No = 3												
000013	3460 28th St Land Lease Rights (Book Value of GRI Lighting Bldg)											
	000 02/01/09	361,475.45	Z SLMV	61 01	C 00	361,475.45	12/31/09	5,424.60	5,917.74	5,917.74	11,342.34	
000014	50% 3460 28th St (Book Value of Mahney Buyout)											
	000 02/01/09	100,006.33	Z SLMV	61 01	C 00	100,006.33	12/31/09	1,500.78	1,637.21	1,637.21	3,137.99	
000016	Building 3460 28th St											
	000 02/01/09	848,362.45	F MF100	39 00	C 00	848,362.45	12/31/09	19,033.55	21,752.63	21,752.63	40,786.18	
000018	Dent-Huter Land Lease 3460 28th St											
	000 02/01/09	222,868.66	Z SLMV	61 01	C 00	222,868.66	12/31/09	3,365.41	3,664.81	3,664.81	7,024.22	
000021	Site Work 3460 28th St											
	001 02/01/09	11,334.21	F MF100	15 00	C 00	11,334.21	01/31/10	377.81	C 00	377.81	755.62	d
	002 02/01/09	176,120.74	F MF100	15 00	C 00	176,120.74	12/31/09	5,870.69	11,741.38	11,741.38	17,612.07	
000022	Signage 3460 28th St											
	000 02/01/09	10,192.34	F MF100	15 00	C 00	10,192.34	12/31/09	336.75	679.49	679.49	1,019.24	
000027	3460 28th St Tenant Improvements Eyemart											
	000 02/01/10	78,628.50	F MF100	39 00	C 00	78,628.50	02/28/10	C 00	1,680.10	1,680.10	1,680.10	
GL Asset Acct No = 3		1,800,968.68				C 00		36,906.59	47,072.36	47,451.17	83,357.76	
Less disposals and transfers		(11,334.21)				C 00		(377.81)			(755.62)	
Count = 1												
Net Subtotal		1,792,634.47				C 00		36,528.78	47,072.36	47,451.17	82,602.14	
Count = 7												

Muller Family Foundation

Depreciation Expense Report

As of December 31, 2010

Book=Tax

FYEMonth=December

SysNo	In Svc Ext Date	Acquired Value	P Dep T Meth	Est Life	Salv/168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
GL Asset Acct No = 5												
000006	200 Lago Lane Prior to 2004											
	000 03/15/04	1,212,996.47	F MF10C	39 00		1,212,996.47	12/31/03	180,136.15	31,102.47	31,102.47	211,237.62	
000006	200 Lago Lane 2004											
	000 03/15/04	352,367.75	F MF10C	39 00		352,367.75	12/31/03	52,328.12	9,036.07	9,036.07	61,363.19	
000007	BMA											
	000 06/01/06	41,063.00	F SLMV	05 00		41,063.00	12/31/05	25,428.48	8,212.60	8,212.60	37,641.08	
000008	Used Canon Camera											
	000 05/15/06	600.00	F SLMV	07 00		600.00	12/31/05	314.30	86.72	86.72	400.02	
000010	Treated Dock											
	000 10/15/08	3,730.57	F SLMV	15 00		3,730.57	12/31/05	310.89	248.71	248.71	559.60	
000011	Lean-to/Gazebo style storage shed for kayaks											
	000 11/14/08	4,659.18	F MF10C	39 00		4,659.18	12/31/05	134.41	119.47	119.47	253.88	
000022	Custom Folding Child Gate											
	000 02/10/09	619.50	F MF10C	05 00		619.50	12/31/05	61.95	123.90	123.90	185.85	
000024	Dell Computer											
	000 06/04/09	482.96	F MF10C	05 00		482.96	12/31/05	48.30	96.56	96.56	144.86	
000025	Lago Lane Basement Office											
	000 03/31/09	3,874.36	F MF10C	39 00		3,874.36	12/31/05	78.65	96.34	96.34	177.99	
000026	Furniture											
	000 03/18/09	3,630.24	F MF10C	07 00		3,630.24	12/31/05	256.30	518.61	518.61	777.91	
GL Asset Acct No = 5		1,624,024.06				1,624,024.06		263,096.56	46,642.48	46,642.48	312,742.03	
Less disposals and transfers		0.00				0.00		0.00			0.00	
Count = 0												
Net Subtotal		1,624,024.06				1,624,024.06		263,096.56	46,642.48	46,642.48	312,742.03	
Count = 10												

Muller Family Foundation

Depreciation Expense Report

As of December 31, 2010

Book= Tax

FYEMonth= December

Sys No	In Svc Ext Date	Acquired Value	P Depr T Meth	Est Life	Salv 168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
GL Asset Acct No=6												
000028	Land 290 Greenwich											
	000 07/30/10	87,800.00	F NoDep	00 00	C 00	87,800.00		C 00	C 00	C 00	C 00	
000029	Building 290 Greenwich											
	000 07/30/10	147,473.00	F MF100	27 00	C 00	147,473.00		C 00	2,457.88	2,457.88	2,457.88	
GL Asset Acct No=6		235,273.00				235,273.00		C 00	2,457.88	2,457.88	2,457.88	
	Less disposals and transfers	C 00				C 00		C 00			C 00	
	Count=0											
	Net Subtotal	235,273.00				235,273.00		C 00	2,457.88	2,457.88	2,457.88	
	Count=2											
	Grand Total	4,933,300.55				4,933,300.55		342,934.76	133,987.37	134,366.18	478,296.94	
	Less disposals and transfers	(11,334.21)				(11,334.21)		(377.81)			(755.62)	
	Count=1											
	Net Grand Total	4,921,966.34				4,921,966.34		342,556.95	133,987.37	134,366.18	477,541.32	
	Count=25											

Report Assumptions

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions

Short Year: none

Include Sec 168 Allowance & Sec 179: No

Adjustment Convention: None

Key Codes

- a: A depreciation adjustment amount is included in the reporting period.
- b: The asset's business-use percentage is less than 100%.
- d: The asset has been disposed.
- f: The asset has switched from a MACRS table calculation to the MACRS formula calculation.
- l: The asset's depreciation has been limited by luxury auto rules.
- m: The asset's depreciation was calculated using the mid-quarter convention.
- r: The asset's acquired value was reduced to arrive at the depreciable basis.
- s: The asset has switched from declining balance to a straight-line.
- t: The asset was transferred.
- v: The asset has switched to remaining value over remaining life due to ACE.

Group/Sorting Criteria

Group = All FAS Assets

Include Assets that meet the following conditions:

All FAS Assets

Sorted by GL Asset Acct No (with subtotals), System No, Extension