Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning JULY 1 **, 2010, and ending** JUNE 30 **, 20** 11

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 THE SIGMUND AND SOPHIE ROHLIK FOUNDATION	**A Employer identification number** 38-6056443
Number and street (or P.O box number if mail is not delivered to street address) C/O PAUL P. BAKER & COMPANY - 2025 W. LONG LAKE ROAD — Room/suite 100	**B** Telephone number (see page 10 of the instructions) 248 641-0700
City or town, state, and ZIP code TROY, MICHIGAN 48098-4100	**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 ▶ ☐
H Check type of organization: ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation	**E** If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 2,025,352 **J** Accounting method: ☑ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis.)*	**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)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	31,891	31,891		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)		56,127		
	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	31,891	88,018		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	3,600	1,440		2,160
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	3,060	1,224		1,836
	b	Accounting fees (attach schedule)	7,875	3,150		4,725
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	79	79		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	12,631	12,631		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	27,245	18,524		8,721
	25	Contributions, gifts, grants paid	67,150			67,150
	26	**Total expenses and disbursements.** Add lines 24 and 25	94,395	18,524		75,871
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	(62,504)			
	b	**Net investment income** (if negative, enter -0-)		69,494		
	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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets 1	Cash—non-interest-bearing	12,464	20,774	20,774
2	Savings and temporary cash investments	221,876	124,253	124,253
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			
10a	Investments—U.S. and state government obligations (attach schedule)	90,252	90,159	94,867
b	Investments—corporate stock (attach schedule)	1,386,865	1,469,894	1,710,458
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)	75,000	75,000	75,000
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)	1,786,457	1,780,080	2,025,352
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)			
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ 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.			
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	1,786,457	1,780,080	
30	**Total net assets or fund balances** (see page 17 of the instructions)	1,786,457	1,780,080	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,786,457	1,780,080	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,786,457
2	Enter amount from Part I, line 27a	2	(62,504)
3	Other increases not included in line 2 (itemize) ▶ CAPITAL GAINS	3	56,127
4	Add lines 1, 2, and 3	4	1,780,080
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,780,080

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				
c	SEE ATTACHED SCHEDULE			
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	1,183,729		1,127,602	56,127
d				
e				

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

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

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	56,127
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	609,799	1,853,478	.3290
2008	11,638	2,179,435	.0053
2007	124,475	2,696,537	.0462
2006	246,619	2,678,336	.0921
2005	126,301	2,538,673	.0498

2	**Total** of line 1, column (d)	2	.5224
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	.10448
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,918,941
5	Multiply line 4 by line 3	5	200,491
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	695
7	Add lines 5 and 6	7	201,186
8	Enter qualifying distributions from Part XII, line 4	8	75,871

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.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	1,390	00
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		
3	Add lines 1 and 2	3	1,390	00
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	1,390	00
6	Credits/Payments:			
a	2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a — 1,556 00			
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	1,556	00
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	166	00
11	Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶ 166 00 **Refunded** ▶	11		

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		✓
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		✓
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		✓
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ________ **(2)** On foundation managers. ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		✓
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		✓
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/	A
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		✓
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	✓	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	✓	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ MICHIGAN			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	✓	
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 on page 27)? *If "Yes," complete Part XIV*	9		✓
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		✓

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

			Yes	No
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		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
	Website address ▶			
14	The books are in care of ▶ PAUL P. BAKER & COMPANY Telephone no. ▶ 248 641-0700 Located at ▶ 2025 W. LONG LAKE ROAD - SUITE 100, TROY, MICHIGAN ZIP+4 ▶ 48098-4100			
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?	16		✓
	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

			Yes	No
	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 ☑ 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)?	1b	N/A	
	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		✓
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 ☑ No If "Yes," list the years ▶ 20___, 20___, 20___, 20___			
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	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___, 20___, 20___, 20___			
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.)*	3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		✓
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		✓

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)? (see page 22 of the instructions) ☐ 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 page 22 of the instructions)?	5b	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?	6b	N/A	
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	N/A	

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 (see page 22 of the instructions).

(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
SEE ATTACHED SCHEDULE				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). 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 ▶				

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 ▶		

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	
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	1,768,185
b	Average of monthly cash balances	1b	179,978
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,948,163
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	
3	Subtract line 2 from line 1d	3	1,948,163
4	Cash deemed held for charitable activities. Enter 1 ½ % of line 3 (for greater amount, see page 25 of the instructions)	4	29,222
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,918,941
6	**Minimum investment return.** Enter 5% of line 5	6	95,947

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	95,947
2a	Tax on investment income for 2010 from Part VI, line 5	2a	1,390		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	1,390
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	94,557
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	94,557
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	94,557

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	75,871
b	Program-related investments—total from Part IX-B	1b	
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	75,871
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	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	75,871

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					94,557
2 Undistributed income, if any, as of the end of 2010.					
a Enter amount for 2009 only					
b Total for prior years: 20___,20___,20___					
3 Excess distributions carryover, if any, to 2010:					
a From 2005	-0-				
b From 2006	29,482				
c From 2007	-0-				
d From 2008	-0-				
e From 2009	415,256				
f **Total** of lines 3a through e		444,738			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 75,871					
a Applied to 2009, but not more than line 2a					
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					75,871
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).)*					
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		444,738			
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					18,686
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		444,738			
10 Analysis of line 9:					
a Excess from 2006	29,482				
b Excess from 2007	-0-				
c Excess from 2008	-0-				
d Excess from 2009	415,256				
e Excess from 2010	-0-				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a 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)

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter: (1) Value of all assets			N/A		
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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).)

NONE

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.

NONE

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

Check here ▶ ☑ 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:

N/A

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

N/A

c Any submission deadlines:

N/A

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

N/A

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*				
SEE ATTACHED SCHEDULE				67,150
Total . . . . . . ▶ 3a				67,150
b *Approved for future payment*				
Total . . . . . . ▶ 3b				-0-

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	31,891	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
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)				31,891	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 31,891

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)
4	THE FOUNDATION DOES NOT CONDUCT ANY DIRECT CHARITABLE ACTIVITIES NOR DOES IT HAVE ANY PROGRAM RELATED
	INVESTMENTS. THE INVESTMENT INCOME IS USED TO MAKE QUALIFIED CONTRIBUTIONS FOR EDUCATIONAL, RELIGIOUS,
	MEDICAL AND OTHER CHARITABLE PURPOSES.

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)		✓
	(2) Other assets	1a(2)		✓
b	Other transactions.			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		✓
	(3) Rental of facilities, equipment, or other assets	1b(3)		✓
	(4) Reimbursement arrangements	1b(4)		✓
	(5) Loans or loan guarantees	1b(5)		✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)		✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		✓

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described 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 8-24-11 — Title TREAS.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JAMES L. BAKER				P00063053
Firm's name ▶ PAUL P. BAKER & COMPANY			Firm's EIN ▶	38-2626289
Firm's address ▶ 2025 W. LONG LAKE ROAD - SUITE 100, TROY, MI 48098-4100			Phone no	248 641-0700

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 1 - PART I - LINE 16(a) - LEGAL FEES

Richard A. Polk, PC

Legal work regarding general corporate matters, advice and counsel regarding required distributions, tax matters, various qualifying grants, legal review of corporate records and consultations regarding investments, and attendance at various conferences — $3 060

FORM 990-PF - PAGE 1 - PART I - LINE 16(b) - ACCOUNTING FEES

Paul P. Baker & Company - Certified Public Accountants

Accounting, preparation of Form 990-PF, tax planning and attendance at various conferences — $7 875

FORM 990-PF - PAGE 1 - PART I - LINE 23 - OTHER EXPENSES

Broker fees — $12 631

FORM 990-PF - PART 1 - LINE 18 - TAXES

Foreign tax — $79

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 2 - PART II - BALANCE SHEETS -
LINE 10a - U.S. AND STATE GOVERNMENT OBLIGATIONS

		End of Year	
Description	Quantity	Book Value	Fair Market Value
U.S. Treasury Notes	40,000	$40 004	$42 916
U.S. Treasury Notes	50,000	50 155	51 951
Totals		$90 159	$94 867

FORM 990-PF - PAGE 2 - PART II - BALANCE
SHEETS - LINE 10b - CORPORATE STOCKS

		End of Year	
Description	Shares	Book Value	Fair Market Value
Alexander & Baldwin	640	$ 24 934	$ 30 823
Ameritrade	2,150	37 509	41 947
Apple Inc.	240	53 298	80 560
Ashland Inc.	270	18 178	17 447
Baxter Intl Inc.	985	44 608	58 795
Celgene Corporation	305	15 877	18 398
Cisco Systems Inc.	1,705	33 403	26 615
CVS Caremark Corp.	900	29 103	33 822
Denbury Resources Inc.	2,725	47 315	54 500
Devon Energy Corporation	550	40 805	43 346
Express Scripts Inc.	875	40 774	47 233
Fiserv Inc.	400	17 927	25 052
Google Inc.	50	36 582	37 979
Intel Corporation	895	18 965	19 833
Intl Business Machines	345	31 805	59 185
JP Morgan & Chase	1,350	57 672	55 269
Kohls	840	42 276	42 008
Kroger Company	1,430	32 657	35 464
Liberty Media Corporation	435	28 885	32 729
Madison Square Garden Inc.	1,450	37 701	39 919
Microsoft Corporation	1,185	26 027	30 810
Nii Holdings Inc.	845	35 969	35 811
Noble Energy Inc.	275	18 696	24 648
Noble Corp.	910	35 833	35 863
Northeast Utilities	1,260	26 428	44 314
Oracle Corporation	1,010	26 937	33 239
Peoples United Financial Inc.	4,615	60 245	62 025
Pfizer Inc.	2,410	40 639	49 646
Plexus Corporation	790	22 919	27 500
Plum Creek Timber Company	1,000	37 668	40 540
PNC Financial Services Group	650	39 880	38 747
Procter & Gamble	545	30 522	34 645
Reinsurance Group America Inc.	785	37 941	47 775
Republic Services Inc.	730	22 013	22 520
Sempra Energy	800	41 415	42 304
Shire LTD	525	30 764	49 460
Totals carried forward		$1 224 170	$1 420 771

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 2 - PART II - BALANCE SHEETS - LINE 10b - CORPORATE STOCKS

Description	Shares	End of Year Book Value	End of Year Fair Market Value
Totals brought forward		$1 224 170	$1 420 771
Smucker J M Company	220	12 898	16 817
Teva Pharmaceutical Industries LTD	1,435	69 630	69 196
Thermo Fisher Scientific Inc.	625	29 289	40 244
Tortoise MLP Fund	1,900	47 022	49 210
Tyco International LTD	1,180	38 378	58 327
Vanguard Intl Equity Index Fund	440	14 670	21 393
Weatherford International	1,840	33 837	34 500
Totals		$1 469 894	$1 710 458

FORM 990-PF - PAGE 2 - PART II - BALANCE SHEETS - LINE 13 - INVESTMENTS - OTHER

Description	Amount	End of Year Book Value	End of Year Fair Market Value
International Bonds			
State of Israel	75,000	$75 000	$75 000

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 3 - PART IV - CAPITAL GAINS AND LOSSES

How acquired - All stock and bonds purchased

Stock Description	Quantity	Date Acquired	Date Sold	Total Proceeds	Total Cost	Gain or (Loss)
Aecom Technology	690	3/24/10	6/ 9/11	$ 18 806	$ 20 074	($ 1 268)
	480	3/10	6/28/11	12 736	14 100	(1 364)
Amgen Inc.	360	2009	10/29/10	20 510	18 330	2 180
	210	Various	12/29/10	11 871	12 650	(779)
	215	2010	12/31/10	12 032	11 163	869
	325	3/23/11	4/14/11	17 384	17 405	(21)
American Financial Group Inc.	600	2/16/10	12/28/10	19 526	14 993	4 533
	515	2010	3/14/11	17 894	14 286	3 608
Apache Corporation	160	Various	1/10/11	19 824	13 290	6 534
	210	2009	2/ 2/11	23 744	18 722	5 022
Ashland Inc.	490	12/17/10	4/13/11	29 006	25 669	3 337
Berkshire Hathaway Inc.	105	2009	7/ 7/10	8 226	6 491	1 735
Cal Dive Intl Inc.	1,500	6/22/10	10/22/10	7 766	8 973	(1 207)
	1,975	2010	11/ 4/10	9 875	11 867	(1 992)
Celgene Corporation	525	Various	5/10/11	30 880	27 500	3 380
CVS Caremark Corporation	940	Various	2/ 8/11	31 219	31 374	(155)
Devry Inc.	480	2010	1/11/11	23 115	27 283	(4 168)
	225	8/10	3/31/11	12 381	9 611	2 770
	210	8/25/10	4/ 1/11	11 032	7 706	3 326
Exxon Mobil	400	6/24/10	8/11/10	24 771	25 681	(910)
	260	6/24/10	8/17/10	15 605	16 693	(1 088)
Fiserv Inc.	350	Various	10/ 7/10	18 678	13 315	5 363
FMC Corporation	305	11/ 9/09	12/28/10	24 300	16 010	8 290
Harsco Corporation	570	3/29/10	8/ 3/10	13 250	18 179	(4 929)
	520	3/29/10	8/ 5/10	12 478	16 584	(4 106)
Hewlett Packard Company	700	2008	10/22/10	29 988	31 577	(1 589)
	500	Various	11/17/10	21 339	22 987	(1 648)
	570	11/29/10	4/21/11	22 673	24 989	(2 316)
Intel Corporation	795	Various	4/ 5/11	15 850	15 767	83
Totals carried forward				$ 536 759	$ 513 269	$23 490

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 3 - PART IV - CAPITAL GAINS AND LOSSES

How acquired - All stock and bonds purchased

Stock Description	Quantity	Date Acquired	Date Sold	Total Proceeds	Total Cost	Gain or (Loss)
Totals brought forward				$ 536 759	$ 513 269	$23 490
Invesco LTD	540	5/26/09	1/28/11	12 902	7 897	5 005
	470	5/26/09	5/ 2/11	11 402	6 874	4 528
Iron Mountain Inc.	840	2/17/10	1/ 6/11	20 894	18 137	2 757
	590	2010	2/14/11	15 596	14 347	1 249
	500	2010	4/ 5/11	15 570	11 755	3 815
Johnson & Johnson	500	Various	8/13/10	29 646	31 759	(2 113)
	210	Various	12/17/10	13 023	12 385	638
	270	3/19/09	1/28/11	16 433	13 876	2 557
Lender Processing	930	2010	1/11/11	28 393	30 060	(1 667)
	420	2010	4/14/11	13 237	12 204	1 033
McDonalds Corporation	175	9/28/09	7/28/10	12 218	9 801	2 417
McGraw Hill Cos Inc.	1,020	Various	3/ 7/11	38 644	31 797	6 847
	465	2010	4/14/11	18 050	14 830	3 220
Medtronic Inc.	430	Various	8/12/10	15 766	21 031	(5 265)
Microsoft Corporation	1,400	Various	10/22/10	35 206	37 100	(1 894)
	785	Various	5/ 4/11	20 574	22 581	(2 007)
Noble Corporation	640	11/09	8/11/10	21 767	27 700	(5 933)
	Prin Pmt	Various	8/19/10	1 060	1 060	
	Prin Pmt	Various	11/18/10	126	126	
	470	Various	12/ 8/10	15 761	18 031	(2 270)
	485	2010	1/19/11	18 319	14 367	3 952
Northern Trust Corporation	500	1/20/10	10/26/10	23 828	25 699	(1 871)
Pepsico Incorporated	350	5/ 4/09	2/15/11	22 072	17 704	4 368
Republic Services Inc.	1,080	Various	5/ 4/11	33 794	30 845	2 949
Sempra Energy	820	Various	11/15/10	42 016	43 841	(1 825)
Smucker J M Co.	350	Various	1/ 7/11	22 091	18 840	3 251
SPDR Gold Trust	235	Varioius	7/ 7/10	28 098	22 389	5 709
	125	2010	7/23/10	14 451	13 897	554
Totals carried forward				$1 097 696	$1 044 202	$53 494

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 3 - PART IV - CAPITAL GAINS AND LOSSES

How acquired - All stock purchased

Stock Description	Quantity	Date Acquired	Date Sold	Total Proceeds	Total Cost	Gain or (Loss)
Totals brought forward				$1 097 696	$1 044 202	$53 494
Weatherford International	1,250	2010	8/11/10	20 566	20 868	(302)
	900	2010	10/22/10	15 467	12 532	2 935
State of Israel Bonds	50,000	Various	1/31/11	50 000	50 000	
Totals				$1 183 729	$1 127 602	$56 127

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 6 - PART VIII - INFORMATION ABOUT OFFICERS, DIRECTORS, TRUSTEES AND FOUNDATION MANAGERS

(a) Name and Address	(b) Title and Average Hours Per Week	(c) Compensation	(d) Contributions to Employee Benefit Plans	(e) Expense Account, Other Allowances
Charles L. Levin P.O. Box 20339 Ferndale, MI 48220	President Trustee Part Time	$1 200	-o-	-o-
Richard A. Polk 30150 Telegraph - Suite 444 Bingham Farms, MI 48025	Secretary Part Time	-o-	-o-	-o-
Paul P. Baker 4058 Hanover West Bloomfield, MI 48323	Treasurer Part Time	-o-	-o-	-o-
Joseph Levin 2806 Cambridge Detroit, MI 48221	Trustee Part Time	1 200	-o-	-o-
Bernard H. Stollman 1472 High Court Bloomfield Hills, MI 48302	Vice-President Trustee Part Time	1 200	-o-	-o-
Helene N. White 1905 Balmoral Detroit, MI 48203	Trustee Part Time	-0-	-o-	-o-
Totals		$3 600	-o-	-o-

THE SIGMUND AND SOPHIE ROHLIK FOUNDATION
Troy, Michigan

FORM 990-PF - PAGE 10 - PART XV - GRANTS AND CONTRIBUTIONS

Gifts for Charitable Purposes

Name and Address	Amount
United Negro College Fund - Detroit, MI	$ 1 500
Akiva Hebrew Day School - Southfield, MI	4 000
Hillel Day School - Farmington Hills, MI	4 000
Bar Ilan University - Bloomfield Hills, MI	8 000
American Committee for Weizmann Institute of Science - Bloomfield Hills, MI	2 000
Fresh Air Society - West Bloomfield, MI	2 500
Salvation Army - Southfield, MI	1 500
Lubavitch Foundation - Farmington Hills, MI	1 700
Detroit Symphony Orchestra - Detroit, MI	2 000
Capuchin Community Center - Detroit, MI	1 000
Coalition on Temporary Shelter - Detroit, MI	1 500
Old Newsboys Goodfellows Fund - Detroit, MI	1 750
Anti-Defamation League - Southfield, MI	500
University of Michigan Hillel Foundation - Ann Arbor, MI	1 000
Hospice of Southeastern Michigan - Southfield, MI	1 500
United Way for Southeastern Michigan - Detroit, MI	1 500
Friends of Detroit Public Library, Inc. - Detroit, MI	1 000
Detroit Zoological Society - Royal Oak, MI	1 000
Founders Society Detroit Institute of Arts - Detroit, MI	2 000
Michigan Opera Theatre - Detroit, MI	1 500
WTVS/Channel 56 - Detroit, MI	500
Focus Hope - Detroit, MI	1 500
Jarc - Southfield, MI	500
Variety Club of Detroit - Southfield, MI	500
Karmanos Cancer Institute - Detroit, MI	500
Orchard Children's Services - Southfield, MI	1 500
Hebrew Free Loan Association - Southfield, MI	1 250
Alternatives for Girls - Detroit, MI	700
WRCJ/Detroit Public Televisions - Detroit, MI	500
Make a Wish Foundation - Okemos, MI	750
Metro Detroit Hillel Foundation - Detroit, MI	500
Yeshiva Beth Yehuda - Southfield, MI	2 500
Jewish Ensemble Theatre - West Bloomfield, MI	500
YWCA Camp Cavell - Lexington, MI	500
Yad Ezra - Oak Park, MI	2 500
United Jewish Foundation - Bloomfield, MI	10 000
Grace Centers of Hope - Pontiac, MI	1 000
Total Contributions	$67 150