efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491192003092

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

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

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) Room/suite
1971 E BELTLINE AVE NE STE 240

B Telephone number (see page 10 of the instructions)
(616) 456-7114

City or town, state, and ZIP code
GRAND RAPIDS, MI 49525

C If exemption application is pending, check here ▶ ☐
D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 5,589,220

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify) _
(Part I, column (d) must be on cash basis.)

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))*

	Line	Description	(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)	5,000			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	80	80		
	4	Dividends and interest from securities				
	5a	Gross rents	526,840	127,920		
	b	Net rental income or (loss) 61,784				
	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)		0		
	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)	60	0		
	12	**Total.** Add lines 1 through 11	531,980	128,000		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	4,820	0		4,820
	14	Other employee salaries and wages	5,228	0		5,228
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	2,274	2,274		0
	b	Accounting fees (attach schedule)	10,279	2,041		1,780
	c	Other professional fees (attach schedule)				
	17	Interest	172,526	40,640		16
	18	Taxes (attach schedule) (see page 14 of the instructions)	10,505	0		10,505
	19	Depreciation (attach schedule) and depletion	132,480	23,228		
	20	Occupancy	12,732	0		12,732
	21	Travel, conferences, and meetings	7,791	0		7,791
	22	Printing and publications				
	23	Other expenses (attach schedule)	205,295	46,776		8,781
	24	**Total operating and administrative expenses.** Add lines 13 through 23	563,930	114,959		51,653
	25	Contributions, gifts, grants paid	3,731			3,731
	26	**Total expenses and disbursements.** Add lines 24 and 25	567,661	114,959		55,384
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-35,681			
	b	**Net investment income** (if negative, enter -0-)		13,041		
	c	**Adjusted net income** (if negative, enter -0-)				

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	(c) Fair Market Value
Assets				
1	Cash—non-interest-bearing	39,952	53,568	53,568
2	Savings and temporary cash investments			
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶	7,009		
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) ▶ 69,386			
	Less allowance for doubtful accounts ▶ 0	71,640	69,386	69,386
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges		5,541	5,541
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)			
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment basis ▶ 3,297,949			
	Less accumulated depreciation (attach schedule) ▶ 252,388	3,133,147	3,045,561	3,045,561
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	1,133,162	1,135,410	1,135,410
14	Land, buildings, and equipment basis ▶ 1,624,024			
	Less accumulated depreciation (attach schedule) ▶ 357,594	1,311,282	1,266,430	1,266,430
15	Other assets (describe ▶)	12,487	13,324	13,324
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	5,708,679	5,589,220	5,589,220
Liabilities				
17	Accounts payable and accrued expenses	4,340	1,074	
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)	2,320,081	2,249,808	
22	Other liabilities (describe ▶)	24,923	1,915	
23	**Total liabilities** (add lines 17 through 22)	2,349,344	2,252,797	
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	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	3,359,335	3,336,423	
30	**Total net assets or fund balances** (see page 17 of the instructions)	3,359,335	3,336,423	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	5,708,679	5,589,220	

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	3,359,335
2	Enter amount from Part I, line 27a	2	-35,681
3	Other increases not included in line 2 (itemize) ▶	3	12,769
4	Add lines 1, 2, and 3	4	3,336,423
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,336,423

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				
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

	(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	
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))
2010	110,907	1,991,919	0 055678
2009	156,323	2,930,706	0 053340
2008	100,426	2,698,898	0 037210
2007	97,861	2,715,864	0 036033
2006	342,142	2,862,229	0 119537

2	**Total** of line 1, column (d)	2	0 301798
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 060360
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	1,920,802
5	Multiply line 4 by line 3	5	115,940
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	130
7	Add lines 5 and 6	7	116,070
8	Enter qualifying distributions from Part XII, line 4	8	55,384

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	261
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3	Add lines 1 and 2		3	261
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	261
6	Credits/Payments			
a	2011 estimated tax payments and 2010 overpayment credited to 2011	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	1,339
11	Enter the amount of line 10 to be **Credited to 2012 estimated tax** ▶ 1,339	**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?	1a		No
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		No
	*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		No
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.*	2		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the 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*	8b	Yes	
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

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 |

			Yes	No
16	At any time during calendar year 2011, 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		No

See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

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

			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 20 of the instructions)?	1b		No
	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 2011?	1c		No
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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ 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 20 of the instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 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 2011 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 2011.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2011?	4b		No

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**

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?. . . ☐ 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** No

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**

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
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	4,820	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—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. . . . ▶ 0

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. . . . . ▶ 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	51,653
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 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	
2	
All other program-related investments See page 24 of the instructions	
3	

Total. Add lines 1 through 3. . . . . ▶ 0

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	0
b	Average of monthly cash balances		1b	46,761
c	Fair market value of all other assets (see page 24 of the instructions)		1c	4,191,590
d	**Total** (add lines 1a, b, and c)		1d	4,238,351
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	2,288,298
3	Subtract line 2 from line 1d		3	1,950,053
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)		4	29,251
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	1,920,802
6	**Minimum investment return.** Enter 5% of line 5		6	96,040

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	96,040
2a	Tax on investment income for 2011 from Part VI, line 5	2a 261		
b	Income tax for 2011 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	261
3	Distributable amount before adjustments Subtract line 2c from line 1		3	95,779
4	Recoveries of amounts treated as qualifying distributions		4	0
5	Add lines 3 and 4		5	95,779
6	Deduction from distributable amount (see page 25 of the instructions)		6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	95,779

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	55,384
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	55,384
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	55,384

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7					95,779
2 Undistributed income, if any, as of the end of 2011					
a Enter amount for 2010 only				0	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2011					
a From 2006	197,449				
b From 2007					
c From 2008					
d From 2009	9,788				
e From 2010	110,907				
f **Total** of lines 3a through e		318,144			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 55,384					
a Applied to 2010, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)		55,384			
d Applied to 2011 distributable amount					0
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2011 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		95,779			95,779
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		277,749			
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 page 27 of the instructions			0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				0	
f Undistributed income for 2011 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) (see page 27 of the instructions)		0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)		101,670			
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a		176,079			
10 Analysis of line 9					
a Excess from 2007					
b Excess from 2008					
c Excess from 2009	9,788				
d Excess from 2010	110,907				
e Excess from 2011	55,384				

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 2011, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	
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					
(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 organization had $5,000 or more in assets at any time during the year—see page 27 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))

See Additional Data Table

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CHURCH OF THE SERVANT 3835 BURTON SE GRAND RAPIDS, MI 49546	NONE		RELIGIOUS	3,027
THEOLOGICAL BOOK NETWORK 3529 PATTERSON AVE SE GRAND RAPIDS, MI 49512	NONE		RELIGIOUS	704
Total . . . . ▶ **3a**				3,731
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			14	80	
4 Dividends and interest from securities. . . .					
5 Net rental income or (loss) from real estate					
a Debt-financed property.	531120	65,817			
b Not debt-financed property.	531120	-4,033			
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			01	60	
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). .		61,784		140	0

13 Total. Add line 12, columns (b), (d), and (e). 13 61,924

(See worksheet in line 13 instructions on page 28 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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

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

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

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

****** | 2012-06-29 | ******

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's Signature: SHARON L ALLEN	Date	Check if self-employed ☐	PTIN P00020971
Firm's name ▶ VANDER PLOEG BERGAKKER & ASSOCIATES		Firm's EIN ▶ 38-2445537	
Firm's address ▶ 4145 EMBASSY DRIVE SE GRAND RAPIDS, MI 49546		Phone no (616) 957-0691	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

Form 990PF Part XV Line 1a - 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).

MARK MULLER
CAROL MULLER

TY 2011 Accounting Fees Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,780	0		1,780
ACCOUNTING FEES	4,250	1,065		0
ACCOUNTING FEES	4,249	976		0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2011 Depreciation Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
2840 BROADMOOR	2004-01-01	134,783	24,048	SL	39 000000000000	3,456	0		
3450 28TH ST LAND LEASE RIGHTS	2009-02-01	271,969	9,185	SL	56 750000000000	4,792	0		
BUILDING 50% 3450 28TH ST	2009-02-01	599,391	28,817	SL	39 000000000000	15,369	0		
DENHOUTER LAND LEASE 3450 28TH ST	2009-02-01	122,264	4,129	SL	56 000000000000	2,183	0		
SITE WORK 50% 3450 28TH ST	2009-02-01	132,666	13,267	SL	15 000000000000	8,844	0		
SIGNAGE 50% 3450 28TH ST	2009-02-01	2,961	296	SL	15 000000000000	197	0		
3460 28TH ST LAND LEASE RIGHTS	2009-02-01	361,475	11,342	SL	61 000000000000	5,926	0		
50% 3460 28TH ST	2009-02-01	100,006	3,138	SL	61 000000000000	1,639	0		
BUILDING 3460 28TH ST	2009-02-01	848,352	40,786	SL	39 000000000000	21,753	0		
ENHOUTER LAND LEASE 3460 28TH ST	2009-02-01	223,859	7,024	SL	61 000000000000	3,670	0		
SITE WORK 3460 28TH ST	2009-02-01	176,121	17,612	SL	15 000000000000	11,741	0		
SIGNAGE 3460 28TH ST	2009-02-01	10,192	1,019	SL	15 000000000000	679	0		
3460 28TH ST TENANT IMPROVEMENTS EYEMART	2010-02-01	78,629	1,680	SL	39 000000000000	2,016	0		
200 LAGO LANE PRIOR TO 2004	2004-03-15	1,212,996	211,238	SL	39 000000000000	31,102	0		
200 LAGO LANE 2004	2004-03-15	352,368	61,363	SL	39 000000000000	9,035	0		
BMW	2006-06-01	41,063	37,641	SL	5 000000000000	3,422	0		
USED CANON CMERA	2006-05-15	600	400	SL	7 000000000000	86	0		
TREATED DOCK	2008-10-15	3,731	560	SL	15 000000000000	249	0		
LEAN-TO/GAZEBO STYLE STORAGE SHED	2008-11-14	4,659	254	SL	39 000000000000	119	0		
CUSTOM FOLDING CHILD GATE	2009-02-10	620	186	SL	5 000000000000	124	0		
DELL COMPUTER	2009-06-04	483	145	SL	5 000000000000	97	0		
LAGO LANE BASEMENT OFFICE	2009-03-31	3,874	178	SL	39 000000000000	99	0		
FURNITURE	2009-03-18	3,630	778	SL	7 000000000000	519	0		
LAND 290 GREENWICH	2010-07-30	87,800		NC	0 %	0	0		
BUILDING 290 GREENWICH	2010-07-30	147,473	2,458	SL	27 500000000000	5,363	0		

TY 2011 Distribution from Corpus Election

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Election: 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 - TITLE DATE

TY 2011 General Explanation Attachment

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Identifier	Return Reference	Explanation
MORE TIME IS NEEDED TO GATHER INFORMATION NEEDED TO FILE A COMPLETE RETURN		MORE TIME IS NEEDED TO GATHER INFORMATION NEEDED TO FILE A COMPLETE RETURN

TY 2011 Investments - Other Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ROSE ENGRAVING PARTNERSHIP	AT COST	60,668	60,668
CHARLES SCHWAB	FMV	0	0
NOTE RECEIVABLE - POWERS	AT COST	1,047,120	1,047,120
NOTE RECEIVABLE - WIERSMA	AT COST	27,622	27,622

TY 2011 Land, Etc. Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
2840 BROADMOOR	134,783	27,504	107,279	
3450 28TH ST LAND LEASE RIGHTS	271,969	13,977	257,992	
BUILDING 50% 3450 28TH ST	599,391	44,186	555,205	
DENHOUTER LAND LEASE 3450 28TH ST	122,264	6,312	115,952	
SITE WORK 50% 3450 28TH ST	132,666	22,111	110,555	
SIGNAGE 50% 3450 28TH ST	2,961	493	2,468	
3460 28TH ST LAND LEASE RIGHTS	361,475	17,268	344,207	
50% 3460 28TH ST	100,006	4,777	95,229	
BUILDING 3460 28TH ST	848,352	62,539	785,813	
ENHOUTER LAND LEASE 3460 28TH ST	223,859	10,694	213,165	
SITE WORK 3460 28TH ST	176,121	29,353	146,768	
SIGNAGE 3460 28TH ST	10,192	1,698	8,494	
3460 28TH ST TENANT IMPROVEMENTS EYEMART	78,629	3,696	74,933	
200 LAGO LANE PRIOR TO 2004	1,212,996	242,340	970,656	
200 LAGO LANE 2004	352,368	70,398	281,970	
BMW	41,063	41,063	0	
USED CANON CMERA	600	486	114	
TREATED DOCK	3,731	809	2,922	
LEAN-TO/GAZEBO STYLE STORAGE SHED	4,659	373	4,286	
CUSTOM FOLDING CHILD GATE	620	310	310	
DELL COMPUTER	483	242	241	
LAGO LANE BASEMENT OFFICE	3,874	277	3,597	
FURNITURE	3,630	1,297	2,333	
LAND 290 GREENWICH	87,800	0	87,800	
BUILDING 290 GREENWICH	147,473	7,821	139,652	

TY 2011 Legal Fees Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL EXPENSES	2,274	2,274		0

TY 2011 Other Assets Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID LOAN FEES	11,597	12,972	12,972
TENANT BILLBACK	772	234	234
CIP	118	118	118

TY 2011 Other Expenses Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SOUL CARE EXPENSES	8,729	0		8,729
OFFICE SUPPLIES	104	0		52
RENTAL EXPENSES 2840 E BELTLINE KENTWOOD, MI	2,833	2,833		0
RENTAL EXPENSES 3460 28TH ST KENTWOOD MI	100,181	25,095		0
RENTAL EXPENSES 3450 28TH ST KENTWOOD MI	65,567	15,061		0
RENTAL EXPENSES ROSE ENGRAVING	0	0		0
RENTAL EXPENSES 290 GREENWICH GRAND RAPIDS MI	27,669	3,575		0
RENTAL EXPENSES 2830 E BELTLINE KENTWOOD, MI	212	212		0

TY 2011 Other Income Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	60		60

TY 2011 Other Increases Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description	Amount
OFFICER SALARY-2010 OVERSTATEMENT REPORTED IN COLUMN C	12,769

TY 2011 Other Liabilities Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Description	Beginning of Year - Book Value	End of Year - Book Value
SECURITY DEPOSITS	1,800	1,915
TENANT IMPROVEMENT ALLOWANCE	10,354	0
CAROL AUTO EXPENSES	12,769	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2011 Other Notes/Loans Receivable Long Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
MACK RANDALL		2,500	2,200	2003-12			0 %		PROGRAM RELATED INVESTMENT		0
CHARLENE SAWYER		925	525	2003-03			0 %		PROGRAM RELATED INVESTMENT		0
NANCY ELMER	NONE	4,695	1,395	2004-11			0 %		PROGRAM RELATED INVESTMENT		0
DONALD PETTINGA	NONE	75,000	65,266	2006-01	2007-08		0 %		PROGRAM RELATED INVESTMENT		0

TY 2011 Taxes Schedule

Name: MARK B & CAROL S MULLER CHARITABLE FUND

EIN: 38-3443809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	1,884	0		1,884
PROPERTY	8,621	0		8,621

Additional Data

Software ID:	
Software Version:	
EIN:	38-3443809
Name:	MARK B & CAROL S MULLER CHARITABLE FUND

Form 990PF - Special Condition Description:

Special Condition Description