



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

11		X
12		X
13	X	
14 The books are in care of ► <b>Fifth Third Bank</b> Telephone no ► (616) 653-5616 Located at ► <b>111 LYON ST. NW, GRAND RAPIDS, MI</b> ZIP+4 ► <b>49503</b>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► <b>15</b> and enter the amount of tax-exempt interest received or accrued during the year.		
16 At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		
18	Yes	No X

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

	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? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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)? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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). . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 instructions)? . . . . .	1b	X
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
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 2012? . . . . .	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) . . . . .	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b If "Yes," did it have excess business holdings in 2012 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 2012.) . . . . .	3b	X
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012? . . . . .	4b	X

CISK8H5P54



MD: RMOBGF  
111 Lyon Street NW  
P.O. Box 3636  
Grand Rapids, MI 49501-3636

7-11

July 11, 2014

Internal Revenue Service  
ACS Support – Stop 813G  
Cincinnati, OH 45250-5566

RE: Taxpayer: Tassell-Wisner-Bottrall Foundation

TIN: 38-3186818

Form: 990-PF

Tax Year End: 12/31/2012

RECEIVED  
STOP 813G

JUL 15 2014

Clerical  
ACS SUPPORT

Dear agent,

We are responding to your notice of June 18, 2014 where you have assessed additional interest and penalties for the 12/31/2012 tax year end of the above listed private foundation.

On June 26, 2013 we received a notice stating that the 2012 return received for the above referenced foundation showed Part 7A lines 11 and 12 as blank. In reviewing the return filed, a copy of part 7A is enclosed dated 5/13/13, does show that Q 12 was inadvertently left blank however Q 11 was marked "No". We prepared a revised part 7A showing that Q 12 should have been marked "No" as well. A copy of the revision is enclosed dated 6/28/13 when it was prepared.

In order to obtain the signature of Michael Julien, the Director and Trustee of the foundation, we arranged a meeting with him and that was finally obtained on August 14, 2013. The forms were immediately mailed to the IRS as shown by the enclosed receipt from your office stating they were received on August 16, 2013.

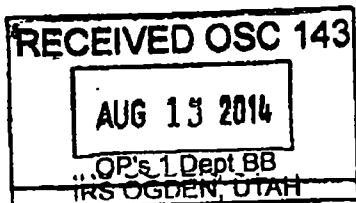
We are asking that the late filing penalty be abated as there was no intention to file an incomplete return in any way. Due to a change in tax software coding, the question was inadvertently missed. This foundation has been in good standing with the IRS for many years and have always filed timely returns.

Should you have any questions regarding this information, please feel free to contact me at the number below.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ruth Washburn'.

Ruth Washburn, E.A.  
AVP - Fifth Third Bank  
(616) 653-5616 8am-5pm  
(800) 400-0439  
[Ruth.Washburn@53.com](mailto:Ruth.Washburn@53.com)  
Enclosures



Rec in Batching/  
Corres Ogden  
JUL 11 2014

CISK8H5P54

16-8667100

0425874673  
June 26, 2013 LTR 2697C O R  
38-3186818 201212 44  
00030571

TASSELL-WISNER-BOTTRALL FDN  
% FIFTH THIRD BANK  
111 LYON ST NW RMOBGF  
GRAND RAPIDS MI 49501



DECLARATION

17834

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

*Michael R. Johnson*

Signature of Officer or Trustee

*Director and Treasurer*

Title

*6/4/2013*

Date