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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

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation MAXINE AND STUART FRANKEL FOUNDATION		A Employer identification number 38-3445379
Number and street (or P O box number if mail is not delivered to street address) 1334 MAPLELAWN DRIVE		B Telephone number (see instructions) 248-649-2924
City or town, state, and ZIP code TROY MI 48084		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change </div> <div> <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change </div> </div>		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 4,271,608	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(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 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)	5,100,000			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	36,030	36,030	36,030	
	4 Dividends and interest from securities	100,079	100,079	100,079	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-28,536			
	b Gross sales price for all assets on line 6a 896,949				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	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	5,207,573	136,109	136,109		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 1	4,770			20
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) STMT 2	5,100,000			
	24 Total operating and administrative expenses. Add lines 13 through 23	5,104,770	0	0	20
25 Contributions, gifts, grants paid	398,651			398,651	
26 Total expenses and disbursements. Add lines 24 and 25	5,503,421	0	0	398,671	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-295,848				
b Net investment income (if negative, enter -0-)		136,109			
c Adjusted net income (if negative, enter -0-)			136,109		

For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash – non-interest-bearing		72,777		
	2	Savings and temporary cash investments		56,619	33,859	33,859
	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 instructions)				
	7	Other notes and loans receivable (att. schedule) ▶				
		Less: allowance for doubtful accounts ▶	0			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	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 ▶				
	Less: accumulated depreciation (attach sch.) ▶					
12	Investments – mortgage loans					
13	Investments – other (attach schedule) SEE STATEMENT 3	4,204,682	4,004,371	4,237,749		
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach sch.) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	4,334,078	4,038,230	4,271,608		
Liabilities	17	Accounts payable and accrued expenses	1,100	1,100		
	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)	1,100	1,100		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds	4,332,978	4,037,130		
	30	Total net assets or fund balances (see instructions)	4,332,978	4,037,130		
31	Total liabilities and net assets/fund balances (see instructions)	4,334,078	4,038,230			

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	4,332,978
2	Enter amount from Part I, line 27a	2	-295,848
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	4,037,130
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	4,037,130

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 BMW BK NORTH AMER SA LT LK 52,000	P	12/01/10	06/11/12
b GE MONEY BK DRAPER U TAH 260,000	P	09/07/10	09/10/12
c GENERAL ELEC CAP COR P MEDIUM 150,000	P	03/21/11	10/19/12
d GENERAL ELEC CAP COR P MEDIUM 250,000	P	09/12/11	10/19/12
e GENERAL ELEC CAP COR P MEDIUM 195,000	P	06/06/11	12/27/12

(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 52,000		52,000	
b 250,000		250,000	
c 150,000		160,005	-10,005
d 250,000		262,523	-12,523
e 194,949		200,957	-6,008

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			-10,005
d			-12,523
e			-6,008

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	-28,536
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 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 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))
2011	5,357,080	6,699,972	0.799568
2010	150,706	9,609,041	0.015684
2009	4,127,849	8,376,174	0.492808
2008	1,438,418	12,154,009	0.118349
2007	627,090	12,337,971	0.050826

2 Total of line 1, column (d)	2	1.477235
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	0.295447
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	4,249,798
5 Multiply line 4 by line 3	5	1,255,590
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,361
7 Add lines 5 and 6	7	1,256,951
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	398,671

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b	1	2,722
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	2,722
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	2,722
6	Credits/Payments:		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	6,535
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	6,535
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	3,813
11	Enter the amount of line 10 to be: Credited to 2013 estimated tax 3,813 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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ (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.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?		X
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) MI		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► MAXINE & STUART FRANKEL 1334 MAPLELAWN DRIVE Located at ► TROY MI ZIP+4 ► 48084	Telephone no. ► 248-649-2924		
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		
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 ►	16	Yes	No X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<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 type="checkbox"/> Yes <input checked="" 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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?	N/A	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 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?	<input type="checkbox"/> Yes <input checked="" 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.)	N/A	3b
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 2012?		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 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 instructions)?

N/A

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?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**

X

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?

N/A

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 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
MAXINE FRANKEL 1334 MAPLELAWN DRIV TROY MI 48084	PRESIDENT 1.00	0	0	0
STUART FRANKEL 1334 MAPLELAWN DRIVE TROY MI 48084	SECRETARY/TR 1.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 – see 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 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 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 instructions.	
3	
Total. Add lines 1 through 3	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	4,143,274
b	Average of monthly cash balances	1b	171,242
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	4,314,516
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	0
3	Subtract line 2 from line 1d	3	4,314,516
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	64,718
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,249,798
6	Minimum investment return. Enter 5% of line 5	6	212,490

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

1	Minimum investment return from Part X, line 6	1	212,490
2a	Tax on investment income for 2012 from Part VI, line 5	2a	2,722
b	Income tax for 2012. (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	2,722
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	209,768
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	209,768
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	209,768

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	398,671
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	398,671
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 instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	398,671

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 instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				209,768
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012:				
a From 2007	267,240			
b From 2008	840,932			
c From 2009	3,710,418			
d From 2010				
e From 2011	5,023,703			
f Total of lines 3a through e	9,842,293			
4 Qualifying distributions for 2012 from Part XII, line 4: ▶ \$ 398,671				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				209,768
e Remaining amount distributed out of corpus	188,903			
5 Excess distributions carryover applied to 2012 (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	10,031,196			
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 instructions				
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount – see instructions				
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	267,240			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	9,763,956			
10 Analysis of line 9:				
a Excess from 2008	840,932			
b Excess from 2009	3,710,418			
c Excess from 2010				
d Excess from 2011	5,023,703			
e Excess from 2012	188,903			

Form **990-PF** (2012)

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
a Paid during the year SEE STATEMENT 5				398,651
Total			3a	398,651
b Approved for future payment N/A				
Total			3b	

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

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

2012**Name of the organization**MAXINE AND STUART FRANKEL
FOUNDATION**Employer identification number**

38-3445379

Organization type (check one):**Filers of:****Section:**

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization

MAXINE AND STUART FRANKEL

Employer identification number

38-3445379

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SAM & JEAN FRANKEL FINE ARTS FOUNDAT 1334 MAPLELAWN DR TROY MI 48084	\$ 5,100,000	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAX	\$ 4,750	\$	\$	\$ 20
MICHIGAN ANNUAL RETURN	20			
TOTAL	\$ 4,770	\$ 0	\$ 0	\$ 20

Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
CONTRIBUTIONS ON BEHALF SAM & FRANKEL FINE ARTS FOUNDATION UNIVERSITY OF MICHIGAN	5,100,000			
TOTAL	\$ 5,100,000	\$ 0	\$ 0	\$ 0

17072 MAXINE AND STUART FRANKEL

38-3445379

FYE: 12/31/2012

Federal Statements

Statement 3 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
MERRILL LYNCH	\$ 2,475,192	\$ 2,605,561	COST	\$ 2,672,112
COMERICA CD'S	52,000		COST	
COMERICA SECURITIES	1,677,490	1,398,810	COST	1,565,637
TOTAL	\$ 4,204,682	\$ 4,004,371		\$ 4,237,749

17072 MAXINE AND STUART FRANKEL

38-3445379

Federal Statements

FYE: 12/31/2012

Statement 4 - Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

<u>Name of Manager</u>	<u>Amount</u>
SAM AND JEAN FRANKEL TRUST	\$
SAM AND JEAN FINE ARTS FOUNDATION	<u>5,100,000</u>
TOTAL	\$ <u><u>5,100,000</u></u>

17072 MAXINE AND STUART FRANKEL

38-3445379

FYE: 12/31/2012

Federal Statements

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name	Address	Relationship	Address	Status	Purpose	Amount
CAMP-MAK-A-DREAM	BLOOMFIELD HILLS MI 48304	121 W LONG LAKE ROAD #120	501(C)(3)	GENERAL	CHARITABLE	1,000
CARE HOUSE	PONTIAC MI 48341	44765 WOODWARD AVE	501(C)(3)	GENERAL	CHARITABLE	500
CATCH	DETROIT MI 48202	223 FISHER , 3011 W GRAND	501(C)(3)	GENERAL	CHARITABLE	250
CHAMBER MUSIC SOCIETY OF DETROIT	FARMINGTON HILLS MI 48202	31731 NORTHWESTERN HIGHWAY	501(C)(3)	GENERAL	CHARITABLE	5,000
CHAMBER SOLOISTS OF DETROIT	BIRMINGHAM MI 48009	1084 BROOKWOOD	501(C)(3)	GENERAL	CHARITABLE	100
COMMON GROUND	BLOOMFIELD HILLS MI 48302	1410 S. TELEGRAPH RD	501(C)(3)	GENERAL	CHARITABLE	25,000
COMMUNITY HOUSE	BIRMINGHAM MI 48009	380 SOUTH BATES ST	501(C)(3)	GENERAL	CHARITABLE	250
COTS	DETROIT MI 48201	26 PETERBORO	501(C)(3)	GENERAL	CHARITABLE	250
CRANBROOK	BLOOMFIELD HILLS MI 48303	39221 WOODWARD AVENUE	501(C)(3)	GENERAL	CHARITABLE	68,318
DETROIT ARTISTS MARKET	DETROIT MI 48201	4719 WOODWARD AVE	501(C)(3)	GENERAL	CHARITABLE	250
DETROIT INSTITUTE OF ARTS	DETROIT MI 48202	5200 WOODWARD AVE	501(C)(3)	GENERAL	CHARITABLE	4,250
DETROIT PUBLIC TELEVISION	WIXOM MI 48393	1 CLOVER COURT	501(C)(3)	GENERAL	CHARITABLE	3,800
DETROIT SYMPHONY ORCHESTRA	DETROIT MI 48201	3711 WOODWARD AVE	501(C)(3)	GENERAL	CHARITABLE	18,500
DETROIT SYMPHONY ORCHESTRA ED FUND	DETROIT MI 48201	3711 WOODWARD AVE	501(C)(3)	GENERAL	CHARITABLE	2,000
DIA ART FOUNDATION	NEW YORK NY 10011	535 W 22ND STREET	501(C)(3)	GENERAL	CHARITABLE	500
FOCUS HOPE	DETROIT MI 48238	1400 OAKMAN BLVD	501(C)(3)	GENERAL	CHARITABLE	1,000
FORGOTTEN HARVEST	OAK PARK MI 48237	21800 GREENFIELD RD	501(C)(3)	GENERAL	CHARITABLE	1,000

17072 MAXINE AND STUART FRANKEL
38-3445379
FYE: 12/31/2012

Federal Statements

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name Address	Relationship	Status	Purpose	Amount
FRIENDS OF DETROIT SCHOOL OF THE AR DETROIT MI 48201	501(C)(3)	3517 ROCHESTER RD	GENERAL CHARITABLE	1,000
GILDA'S CLUB ROYAL OAK MI 48073	501(C)(3)	2131 BEAUFIT	GENERAL CHARITABLE	250
GLEANERS DETROIT MI 48207	501(C)(3)	3111 GRAND RIVER AVE	GENERAL CHARITABLE	250
GOODWILL DETROIT MI 48208	501(C)(3)	35 E HURON STREET	GENERAL CHARITABLE	225
GRACE CENTERS OF HOPE PONTIAC MI 48342	501(C)(3)	1418 MICHIGAN AVE	GENERAL CHARITABLE	300
GREENING OF DETROIT DETROIT MI 48216	501(C)(3)	1071 FIFTH AVE	GENERAL CHARITABLE	100
GUGGENHEIM MUSEUM NEW YORK NY 10128	501(C)(3)	50 WEST 58TH STREET	GENERAL CHARITABLE	250
HADASSAH NEW YORK NY 10019	501(C)(3)	30400 TELEGRAPH RD #101	GENERAL CHARITABLE	1,000
HAVEN BINGHAM FARMS MI 48025	501(C)(3)	6735 TELEGRAPH RD	GENERAL CHARITABLE	200
HEBREW FREE LOAN BLOOMFIELD HILLS MI 48301	501(C)(3)	20900 OAKWOOD BLVD	GENERAL CHARITABLE	250
THE HENRY FORD DEARBORN MI 48124	501(C)(3)	1 FORD PLACE, 5A	GENERAL CHARITABLE	250
HENRY FORD HEALTH SYSTEM DETROIT MI 48202	501(C)(3)	401 BROADWAY	GENERAL CHARITABLE	1,000
INDEPENDENT CURATORS INTERNATIONAL NEW YORK NY 10013	501(C)(3)	30301 NORTHWESTERN #100	GENERAL CHARITABLE	5,000
JARC FARMINGTON HILLS MI 48334	501(C)(3)	6555 W MAPLE ROAD	GENERAL CHARITABLE	5,000
JEWISH FAMILY SERVICES WEST BLOOMFIELD MI 48322	501(C)(3)	6735 TELEGRAPH ROAD	GENERAL CHARITABLE	200
JEWISH FEDERATION BLOOMFIELD HILLS MI 48301	501(C)(3)	60 REVERE DRIVE #840	GENERAL CHARITABLE	75,000
JEWISH NATIONAL FUND NORTHBROOK IL 60062	501(C)(3)		GENERAL CHARITABLE	500

17072 MAXINE AND STUART FRANKEL
38-3445379
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Federal Statements

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
KUNST MUSEUM LUZERN LUCERNE	EUROPLATZ 1 6005 501(C) (3)			GENERAL CHARITABLE	10,528
LIGHTHOUSE PATH PONTIAC MI 48342	46156 WOODWARD 501(C) (3)			GENERAL CHARITABLE	250
LUNGEVITY FOUNDATION CHICAGO IL 60654	435 NORTH LAS SALLE #310 501(C) (3)			GENERAL CHARITABLE	100
KADIMA SOUTHFIELD MI 48076	15999 W. 12 MILE RD 501(C) (3)			GENERAL CHARITABLE	1,500
MASS MOCA NORTH ADAMS MA 01247	1040 MASS MOCA WAY 501(C) (3)			GENERAL CHARITABLE	2,500
MICHIGAN OPERA DETROIT MI 48226	1526 BROADWAY 501(C) (3)			GENERAL CHARITABLE	5,000
MICHIGAN ROUNDTABLE FOR DIVERSITY DETROIT MI 48202	303 W GRAND BLVD 501(C) (3)			GENERAL CHARITABLE	1,000
MOSAIC YOUTH THEATRE OF DETROIT DETROIT MI 48202	1510 FISHER BUILDING 501(C) (3)			GENERAL CHARITABLE	2,500
NEUTRAL ZONE ANN ARBOR MI 48104	310 EAST WASHINGTON 501(C) (3)			GENERAL CHARITABLE	1,880
NEW WORLD SYMPHONY MIAMI BEACH FL 33139	500 17TH STREET 501(C) (3)			GENERAL CHARITABLE	2,500
NOGUCHI FOUNDATION LONG ISLAND CITY NY 11106	32-37 VERNON BLVD 501(C) (3)			GENERAL CHARITABLE	13,600
OAKLAND FAMILY SERVICES PONTIAC MI 48341	114 ORCHARD LAKE RD 501(C) (3)			GENERAL CHARITABLE	500
ORCHARDS CHILDREN'S SERVICES SOUTHFIELD MI 48076	30215 SOUTHFIELD ROAD 501(C) (3)			GENERAL CHARITABLE	250
ORT AMERICA BLOOMFIELD HILLS MI 48301	6735 TELEGRAPH ED #150 501(C) (3)			GENERAL CHARITABLE	550
PEWABIC POTTERY DETROIT MI 48214	10125 EAST JEFFERSON AVE 501(C) (3)			GENERAL CHARITABLE	3,500
SALVATION ARMY SOUTHFIELD MI 48075	26235 GREENFIELD ROAD 501(C) (3)			GENERAL CHARITABLE	150
SCULPTURE CENTER LONG ISLAND CITY NY 11101	44-19 PURVES STREET 501(C) (3)			GENERAL CHARITABLE	2,500

17072 MAXINE AND STUART FRANKEL
38-3445379
FYE: 12/31/2012

Federal Statements

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
SMITHSONIAN AMERICAN ART MUSEUM WASHINGTON DC 20013	PO BOX 37012 MRC 970 501(C) (3)			GENERAL CHARITABLE	2,500
SOCRATES SCULPTURE PARK LONG ISLAND CITY NY 11106	PO BOX 6259, 32-01 VERNON 501(C) (3)			GENERAL CHARITABLE	17,500
SOUTH OAKLAND SHELTER ROYAL OAK MI 48067	431 N MAIN ST 501(C) (3)			GENERAL CHARITABLE	300
SPHINX ORGANIZATION DETROIT MI 48243	400 RENAISSANCE CENTER 501(C) (3)			GENERAL CHARITABLE	55,000
STORM KING ART CENTER MOUNTAINVILLE NY 10953	PO BOX 280 501(C) (3)			GENERAL CHARITABLE	10,000
THE HEAT AND WARMTH FUND DETROIT MI 48227	PO BOX 7000 501(C) (3)			GENERAL CHARITABLE	100
TOLEDO SCHOOL FOR THE ARTS TOLEDO OH 43604	333 14TH STREET 501(C) (3)			GENERAL CHARITABLE	2,500
TURNING POINT EDUCATIONAL FUND DETROIT MI 48234	6861 NEVADA 501(C) (3)			GENERAL CHARITABLE	2,500
UNITED WAY DETROIT MI 48226	1212 GRISWOLD STREET 501(C) (3)			GENERAL CHARITABLE	5,000
UNIVERSITY OF MICHIGAN ANN ARBOR MI 48109	3003 SOUTH STATE STREET 501(C) (3)			GENERAL CHARITABLE	10,000
UNIVERSITY OF MI MUSEUM OF ART ANN ARBOR MI 48109	3003 SOUTH STATE STREET 501(C) (3)			GENERAL CHARITABLE	5,000
UNIVERSITY MUSICAL SOCIETY ANN ARBOR MI 48109	BURTON MEMORIAL TOWER 501(C) (3)			GENERAL CHARITABLE	6,000
URBAN LAND INSTITUTE MICHIGAN SOUTHFIELD MI 48034	27600 NORTHWESTERN HWY 501(C) (3)			GENERAL CHARITABLE	5,000
WATERMILL CENTER WATER MILL NY 11976	39 WATERMILL TOWD ROAD 501(C) (3)			GENERAL CHARITABLE	5,000
WAYNE STATE UNIVERSITY DETROIT MI 48202	5475 WOODWARD AVENUE 501(C) (3)			GENERAL CHARITABLE	500
WRCJ 90.9 FM WIXOM MI 48393	1 CLOVER COURT 501(C) (3)			GENERAL CHARITABLE	200

17072 MAXINE AND STUART FRANKEL

38-3445379

FYE: 12/31/2012

Federal Statements

Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the

Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
TOTAL					398,651

Form **8868**

(Rev. January 2013)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

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

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

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

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete

Part I only

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

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions MAXINE AND STUART FRANKEL FOUNDATION	Employer identification number (EIN) or 38-3445379
	Number, street, and room or suite no. If a P.O. box, see instructions. 1334 MAPLELAWN DRIVE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TROY MI 48084	

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

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MAXINE & STUART FRANKEL
1334 MAPLELAWN DRIVE

- The books are in the care of ► TROY

MI 48084

Telephone No. ► 248-649-2924

FAX No. ►

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15/13, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 2012 or

► ☐ tax year beginning _____, and ending _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	3,253
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	7,914
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	-4,661

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2013)

DAA

MCB mail 5/10/13

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number, see instructions
	MAXINE AND STUART FRANKEL FOUNDATION	Employer identification number (EIN) or 38-3445379
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1334 MAPLELAWN DRIVE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TROY MI 48084	

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

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

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

MAXINE & STUART FRANKEL
1334 MAPLELAWN DRIVE

- The books are in the care of ☒ TROY MI 48084
Telephone No. ☒ 248-649-2924 FAX No. ☐
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15/13.

5 For calendar year 2012, or other tax year beginning , and ending .

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	3,253
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	7,914
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	-4,661

Signature and Verification must be completed for Part II only.

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

Signature Maurice M. Monahan Title CPA

Date 8/6/2013
Form 8868 (Rev. 1-2013)

Ed mailed 8-7-13