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

OMB No 1545-0052

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2017 or tax year beginning , and ending

Name of foundation THE TABBAA FOUNDATION		A Employer identification number 20-1097781
Number and street (or P.O. box number if mail is not delivered to street address) 16959 KINGS FAIRWAY LANE	Room/suite	B Telephone number (see instructions) 810-732-5955
City or town, state or province, country, and ZIP or foreign postal code GRAND BLANC MI 48439		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		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) \$ 3,027,224	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 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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	38,399	38,399	38,399	
4	Dividends and interest from securities	29,769	29,769	29,769	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10 Stmt 1	64,766			
b	Gross sales price for all assets on line 6a 735,973				
7	Capital gain net income (from Part IV, line 2)		12,800		
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	132,934	80,968	68,168	
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)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att sch) Stmt 2	11,327			11,327
24	Total operating and administrative expenses. Add lines 13 through 23	11,327	0	0	11,327
25	Contributions, gifts, grants paid	206,910			206,910
26	Total expenses and disbursements. Add lines 24 and 25	218,237	0	0	218,237
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-85,303			
b	Net investment income (if negative, enter -0-)		80,968		
c	Adjusted net income (if negative, enter -0-)			68,168	

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2017)

DAA

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	96,714	59,214	59,214
	2 Savings and temporary cash investments	271,224	112,579	112,579
	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 (attach 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) See Stmt 3	691,383	914,494	914,494
	c Investments – corporate bonds (attach schedule) See Stmt 4	675,533	970,941	970,941
	11 Investments – land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach sch) ▶			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule) See Statement 5	933,358	969,996	969,996
	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)	2,668,212	3,027,224	3,027,224	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
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	2,668,212	3,027,224	
30 Total net assets or fund balances (see instructions)	2,668,212	3,027,224		
31 Total liabilities and net assets/fund balances (see instructions)	2,668,212	3,027,224		

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	2,668,212
2 Enter amount from Part I, line 27a	2	-85,303
3 Other increases not included in line 2 (itemize) ▶ See Statement 6	3	444,315
4 Add lines 1, 2, and 3	4	3,027,224
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	3,027,224

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 UBS				
b FOLIO INVESTMENTS				
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 6			6
b 12,794			12,794
c			
d			
e			

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			6
b			12,794
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	12,800
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))
2016	162,217	3,157,735	0.051371
2015	259,582	3,800,664	0.068299
2014	195,739	3,905,116	0.050124
2013	185,750	3,716,364	0.049982
2012	173,559	3,514,227	0.049388

2 Total of line 1, column (d)	2	0.269164
3 Average distribution ratio for the 5-year base period – divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.053833
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	1,812,072
5 Multiply line 4 by line 3	5	97,549
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	810
7 Add lines 5 and 6	7	98,359
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	218,237

3

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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	810
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	810
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	810
6	Credits/Payments:		
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	
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	
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	18
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	828
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	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?		<input checked="" type="checkbox"/>
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the 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.		<input checked="" type="checkbox"/>
c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____		
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input type="checkbox"/> 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	<input checked="" type="checkbox"/>	
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 2017 or the taxable year beginning in 2017? See instructions for Part XIV. If "Yes," complete Part XIV		<input checked="" type="checkbox"/>
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<input checked="" type="checkbox"/>

N/A

2

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
- 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
- 13** Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► **N/A**

	Yes	No
11		X
12		X
13	X	

- 14** The books are in care of ► **A AND A ACCOUNTING**
5202 LENNON ROAD

Telephone no ► **810-732-5955**Located at ► **FLINT**

MI

ZIP+4 ► **48507**

- 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 2017, 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 FinCEN Form 114. If "Yes," enter the name of the foreign country ►

	Yes	No
16		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.

- 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 instructions. 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 2017?
- 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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? ☐ Yes ☒ No
- If "Yes," list the years ► 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 instructions)
- 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
- 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 2017 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 2017.)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- 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 2017?

	Yes	No
1a		
1b		
1c		
2a		
2b		
3a		
3b		
4a		X
4b		X

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 4945(d)(4)(A)? 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
Organizations relying on a current notice regarding disaster assistance, check here**N/A****5b****c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?**N/A** ☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
If "Yes" to 6b, file Form 8870.**6b****X****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, and 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
N/A				

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 TRAVEL, LODGING, AND CONSULTING EXPENSES PAID IN CONNECTION WITH IDENTIFYING AND EVALUATING PROSPECTIVE DONEE NON-PROFITS.	
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	1,626,176
b	Average of monthly cash balances	1b	213,491
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,839,667
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	1,839,667
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	27,595
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,812,072
6	Minimum investment return. Enter 5% of line 5	6	90,604

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	90,604
2a	Tax on investment income for 2017 from Part VI, line 5	2a	810
b	Income tax for 2017 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	810
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	89,794
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	89,794
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	89,794

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	218,237
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	218,237
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	810
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	217,427

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				89,794
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2017:				
a From 2012				
b From 2013				
c From 2014				
d From 2015				
e From 2016				
f Total of lines 3a through e	77,060			
4 Qualifying distributions for 2017 from Part XII, line 4. ► \$ 218,237				
a Applied to 2016, 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 2017 distributable amount				89,794
e Remaining amount distributed out of corpus	128,443			
5 Excess distributions carryover applied to 2017 (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	205,503			
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 2016 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	205,503			
10 Analysis of line 9				
a Excess from 2013	932			
b Excess from 2014	949			
c Excess from 2015	70,303			
d Excess from 2016	4,876			
e Excess from 2017	128,443			

Part XIV Private Operating Foundations (see 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 2017, enter the date of the ruling

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

	Tax year	Prior 3 years			(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
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 foundation had \$5,000 or more in assets at any time during the year – see 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))

N/A

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

N/A**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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed

N/A

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

N/A

c Any submission deadlines

N/A

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

N/A

Part XV **Supplementary Information** *(continued)*

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year See Statement 7				<p style="text-align: right;">206,910</p>
Total			▶ 3a	206,910
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See 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					38,399
4	Dividends and interest from securities					29,769
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					64,766
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		0	132,934
13	Total. Add line 12, columns (b), (d), and (e)					132,934

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (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
- (2)** Other assets
- b** Other transactions
- (1)** Sales of assets to a noncharitable exempt organization
- (2)** Purchases of assets from a noncharitable exempt organization
- (3)** Rental of facilities, equipment, or other assets
- (4)** Reimbursement arrangements
- (5)** Loans or loan guarantees
- (6)** Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- 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.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

- b** If "Yes," complete the following schedule.

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

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) is based on all information of which preparer has any knowledge.

**Sign
Here**

May the IRS discuss this return with the preparer shown below? See instructions ☐ Yes

☐ Yes ☐ No

nn/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

**Paid
Preparer
Use Only**

Matt Shaughnessy

Matt Shaughnessy

08/08/18

Firm's name ► **A & A ACCOUNTING**

PTIN P00097344

Firm's address ▶ 5119 W Bristol Rd Ste B
Flint, MI 48507-2966

Firm's EIN ▶ **38-3374564**

Phone no **810-732-5955**

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Whom Sold	Description	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain / Loss
					Sale Price				
AMERICAN EXP CENT UT US		8/01/17	10/18/17	Purchase	60,000	\$	\$		
AMERICAN EXP CENT UT US		7/14/17	8/02/17	Purchase	40,000				
BANCO POPULAR PR		10/17/17	12/05/17	Purchase	75,000				
SEE ATTACHED SCHEDULE		Various	Various	Purchase	123,438				4,679
SEE ATTACHED SCHEDULE		Various	Various	Purchase	306,634				43,240
SEE ATTACHED SCHEDULE		Various	Various	Purchase	118,101				4,047
Total					\$ 723,173	\$	\$	0	\$ 51,966

Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING FEES	\$	\$	\$	\$
Total	\$ 0	\$ 0	\$ 0	\$ 0

Federal Statements

8/8/2018 2:10 PM

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
TRUSTEE FEES UBS	11,324			11,327
BANK FEES	3			
Total	<u>11,327</u>	<u>0</u>	<u>0</u>	<u>11,327</u>

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
500 SHS ISHARES SELECT DIVID ETG		\$ 49,280	Market	\$ 49,280
803 SHS SPDR ETF	178,824	214,289	Market	214,289
1812 SHS TECHNOLOGY SELECT ETF	87,048	115,878	Market	115,878
403 SHS VANGUARD SMALL CAP	51,584	59,563	Market	59,563
503 VANGUARD MID CAP	65,815	77,854	Market	77,854
1420 SHS VANGUARD TOTAL	64,232	80,670	Market	80,670
2000 SHS AT&T INC		52,180	Market	52,180
2000 SHS CAPITAL ONE FINCL CORP	50,120	54,060	Market	54,060
2000 SHS DTE ENERGY CO	45,080	50,940	Market	50,940
2000 SHS JPMORGAN CHASE & CO	50,720	53,940	Market	53,940
2000 SHS SOUTHERN COMPANY	52,200	53,980	Market	53,980
2000 SHS WR BERKLEY CORP	45,760	51,860	Market	51,860
Total	<u>691,383</u>	<u>914,494</u>		<u>914,494</u>

Statement 4 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
BK OF AMER CORP		\$ 50,001	Market	\$ 50,001
DEUTSCH BANK AG LONDON	49,600	49,980	Market	49,980
CREDIT SUISSE NEW YORK	53,607	52,778	Market	52,778
BK OF AMER CORP	50,029	50,420	Market	50,420

Federal Statements

8/8/2018 2:10 PM

Statement 4 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments (continued)

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
AT&T INC NTS B/E	\$ 52,884	\$ 52,624	Market	\$ 52,624
CIGNA CORP B/E	53,144	52,553	Market	52,553
LINCOLN NATL CORP CALL	54,160	53,372	Market	53,372
JP MORGAN CHASE & CO	53,490	53,031	Market	53,031
VERIZON COMMUNICATIONS CALL	50,364	50,559	Market	50,559
HEWLETT-PACKARD CO NTS	53,370	53,146	Market	53,146
GOLDMAN SACHS GROUP INC		55,441	Market	55,441
HSBC HOLDINGS PLC B/E	51,718	52,228	Market	52,228
CITIGROUP INC NTS B/E	51,749	52,040	Market	52,040
WELLS FARGO & CO NTS B/E	50,180	50,952	Market	50,952
JP MORGAN CHASE & CO		52,156	Market	52,156
CAPITAL ONE FINANCIAL CO B/E		51,441	Market	51,441
MORGAN STANLEY BOND	51,238	52,393	Market	52,393
FIRST TRUST LOW DURATION MTG		25,820	Market	25,820
FT-PREFERRED SECUR & INC		50,025	Market	50,025
ACCRUED INTEREST		9,981	Market	9,981
Total	\$ 675,533	\$ 970,941		\$ 970,941

Statement 5 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CIG CAPITAL PARTNERS LP	\$ 2,007		Market	\$
AZZAD WISE CAPITAL FUND	931,351	969,996	Market	969,996
Total	\$ 933,358	\$ 969,996		\$ 969,996

Federal Statements**Statement 6 - Form 990-PF, Part III, Line 3 - Other Increases**

<u>Description</u>	<u>Amount</u>
FAIR MARKET VALUE ADJUSTMENT	\$ 179,027
MONEY FROM CIG SECURITIES	265,288
Total	<u>\$ 444,315</u>

Federal Statements

20-1097781

FYE: 12/31/2017

Statement 7 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name		Address		Relationship	Status	Purpose	Amount
ACCESS	DEARBORN MI 48120	2651 SAULINO COURT	NON- PROFIT			HUMANITARIAN	500
AMERICAN COLL OF SURG FUND	CHICAGO IL 60611-3211	633 N ST CLAIR ST	NON-PROFIT			EDUCATIONAL	1,500
AMERICAN FOR FAST REFUGEE AID	WASHINGTON DC 20005	1111 14TH ST NW #400	501C(3)			HUMANITARIAN	700
AMERICANS FOR A FREE SYRIA	WASHINGTON DC 20004	1455 PENNSYLVANIA AVE NW	NON-PROFIT			HUMANITARIAN	5,000
AMERICAN NEAR EAST REFUGEE AID	WASHINGTON DC 20005	1111 14TH ST NW	NON-PROFIT			HUMANITARIAN	500
AMERICAN RELIEF AGENCY	COLUMBIA HEIGHTS MN 55421	3900 JACKSON ST NE	NON-PROFIT			HUMANITARIAN	500
ASSEMBLY OF MUSLIM JURIST	CARMICHAEL CA 95608	4801 EL CAMINO AVENUE	NON- PROFIT			EDUCATIONAL	5,000
BAITULMAAL	IRVING TX 75016	PO BOX 166911	NON PROFIT			HUMANITARIAN	2,050
CAIR CHICAGO	CHICAGO IL 60604	28 E JACKSON BLVD	NON-PROFIT			HUMANITARIAN	2,500
EQUALLY ABLE FOUNDATION	CHANTILLY VA 20153	PO BOX 221441	NON PROFIT			HUMANITARIAN	200
FOUNDATION FOR JUSTICE AND DEVELOPM	FRANKLIN MI 48025	PO BOX 250341	501C(3)			HUMANITARIAN	25,000
GRAND BLANC ISLAMIC CENTER	GRAND BLANC MI 48439	1479 EAST BALDWIN	NON PROFIT			EDUCATIONAL	26,500
HELPING HAND USA	DETROIT MI 48212	12346 MCDOUGALL STREET	NON PROFIT			HUMANITARIAN	500
HIDAYA FOUNDATION	SANTA CLARA CA 95050	1765 SCOTT BLVE	NON PROFIT			EDUCATIONAL	500
HOPE FOR RELIEF DEVELOPMENT	WESTMONT IL 60559	PO BOX 30	NON-PROFIT			HUMANITARIAN	500
IDEAL ISLAMIC CENTER	HAMTRAMCK MI 48212	2721 HOLBROOK AVENUE	501C(3)			HUMANITARIAN	500
INDIAN MUSLIM RELIEF	PALO ALTO CA 94303	1000 SAN ANTONIO	NON PROFIT			HUMANITARIAN	1,200

Federal Statements

8/8/2018 2:10 PM

Statement 7 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
ISLAMIC AMERICAN UNIVERSI	23725 NORTHWESTERN HWY				NON PROFIT	EDUCATIONAL	1,000
SOUTHFIELD MI 48075							
ISLAMIC RELIEF	6131 ORANGETHORPE AVEN				NON PROFIT	HUMANITARIAN	6,000
BUENA PARK CA 90620							
ISLAMIC SOCIETY OF NORTH AMERICA	6555 S COUNTY RD 750 E				NON-PROFIT	EDUCATIONAL	2,000
PLAINFIELD IN 46168							
ISLAMIC SOCIETY OF ESSEX	20-24 BRANFORD PLACE				NON PROFIT	EDUCATIONAL	200
NEWARK NJ 07102							
ISNA DEVELOPMENT FOUNDATI	6555 SOUTH COUNTRY ROAD				NON PROFIT	HUMANITARIAN	1,000
PLAINFIELD IN 46168							
KINDER USA	PO BOX 224846				NON-PROFIT	HUMANITARIAN	1,500
DALLAS TX 75222-9785							
LIFE FOR RELIEF AND DEVEL	17300 WEST 10 MILE ROAD				NON PROFIT	HUMANITARIAN	1,000
SOUTHFIELD MI 48075							
MASJID AL-MUSTAFA	95 SCHRAFFTS DRIVE				NON-PROFIT	EDUCATIONAL	200
WATERBURY CT 06721							
MERCY USA	44450 PINETREE DRIVE				NON PROFIT	HUMANITARIAN	8,000
PLYMOUTH MI 48170							
MICHIGAN ISLAMIC INSTITUTE	28111 IMPERIAL DRIVE				501C(3)	EDUCATIONAL	10,200
WARREN MI 48093							
MOSQUE FOUNDATION	7260 WEST 93RD STREET				NON PROFIT	EDUCATIONAL	1,000
BRIDGVIEW IL 60455							
MUSLIM FAMILY SERVICES	12346 MCDOUGALL				NON PROFIT	HUMANITARIAN	7,000
DETROIT MI 48212							
MUSLIM LEGAL FUND OF AMERICA	833 E ARAPRAHO ROAD #209				NON PROFIT	HUMANITAIRIAN	1,500
RICHARDSON TX 75081							
MUSLIM UNITY CENET	1830 WEST SQUARE LAKE ROA				NON-PROFIT	EDUCATIONAL	5,000
BLOOMFIED HILLS MI 48302							
QUARAN LEARNING CENTER	4541 GARVIN STREET				501C(3)	EDUCATIONAL	500
HAMTRAMCK MI 48212							
SYRIAN AMERICAN MEDICAL SOCIETY FND	1012 14TH ST NW				NON-PROFIT	HUMANITARIAN	28,000
WASHINGTON DC 20005							
SOUND VISION	2701 W DEVON AVE				NON-PROFIT	EDUCATIONAL	5,000
CHICAGO IL 60659							

Federal Statements

**Statement 7 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)**

Name		Address		Relationship	Status	Purpose	Amount
SUNRISE USA		FRANKLIN MI 48025		PO BOX 250549	501C(3)	HUMANITARIAN	6,000
SURE HANDS		PINE ISLAND NY 10969		982 COUNTY RD 1	NON-PROFIT	HUMANITARIAN	700
SWASIA CHARITY FOUNDATION		LITTLE FALLS NJ 07424		24 NEWARRK PROMPTON TURNP	501C(3)	HUMANITARIAN	30,450
THE BEVERLY HILLS ACADEMY		FRANKLIN MI 48025		32605 BELLVINE TRAIL	NON PROFIT	HUMANITARIAN	500
THE HENRY FORD		DEARBORN MI 48124		20900 OAKWOOD BLVD	NON-PROFIT	EDUCATIONAL	60
THE MECCA CENTER		WILLOWBROOK IL 60627		16W560 91st STREET	501C(30)	EDUCATIONAL	6,000
THE QUARAN INSTITUTE OF AMERICA		DETROIT MI 48210		4430 ST JAMES STREET	NON PROFIT	EDUCATIONAL	7,000
TRACY ISLAMIC CENTER		TRACY CA 95304		11299 WEST LARCH ROAD	NON PROFIT	EDUCATIOANAL	200
UERM MEMORIAL MEDICAL CENTER		NEW YORK NY 10001		370 SEVENTH AVE	NON-PROFIT	EDUCATIONAL	250
UMMAH RELIEF INTERNATIONAL		ELGIN IL 60123		311 HEINE AVE	501C(3)	HUMANITARIAN	1,500
ZAKAT CHICAGO		CHICAGO IL 60604		231 S STATE STREET	501(3)		1,000
ZAKAT FUND OF AMERICA		WORTH IL 60482		PO BOX 639	NON-PROFIT	EDUCATIONAL	1,000
Total							<u>206,910</u>