

Form **990-PF**

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

OMB No 1545-0047

2019

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.

Open to Public Inspection

For calendar year 2019 or tax year beginning , 2019, and ending , 20

Name of foundation **LYON FOUNDATION INC** A Employer identification number **38-6121075**

Number and street (or P O box number if mail is not delivered to street address) **P O BOX 25** Room/suite **6** B Telephone number (see instructions) **(616) 847-0753**

City or town, state or province, country, and ZIP or foreign postal code **SPRING LAKE, MI 49456**

G Check all that apply Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name change

H Check type of organization Section 501(c)(3) exempt private foundation **04**
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ **3,199,374** J Accounting method Cash Accrual
 Other (specify) _____ (Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	76,827	76,827	76,827	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	98,389			
	b Gross sales price for all assets on line 6a 801,584				
	7 Capital gain net income (from Part IV, line 2)		98,389		
	8 Net short-term capital gain			4,083	
	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	175,216	175,216	80,910		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) STM107	3,910			3,910
	b Accounting fees (attach schedule) STM108	1,885			1,885
	c Other professional fees (attach schedule) STM109	24,296	16,077		8,219
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STM110	1,700	1,700		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) STM103	252			252
	24 Total operating and administrative expenses. Add lines 13 through 23	32,043	17,777		14,266
	25 Contributions, gifts, grants paid	131,500			131,500
26 Total expenses and disbursements. Add lines 24 and 25	163,543	17,777		145,766	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	11,673				
b Net investment income (if negative, enter -0-)		157,439			
c Adjusted net income (if negative, enter -0-)			80,910		

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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			
	2	Savings and temporary cash investments	205,455	166,056	166,056
	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			
	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) . . . STM137	1,201,917	1,219,985	2,087,127
	c	Investments - corporate bonds (attach schedule) . . . STM138	904,773	937,319	946,191
	11	Investments - land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)				
12	Investments - mortgage loans				
13	Investments - other (attach schedule)				
14	Land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	2,312,145	2,323,360	3,199,374	
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 FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input type="checkbox"/>				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input checked="" type="checkbox"/>				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg, and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds	2,312,145	2,323,360	
29	Total net assets or fund balances (see instructions)	2,312,145	2,323,360		
30	Total liabilities and net assets/fund balances (see instructions)	2,312,145	2,323,360		

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 29 (must agree with end-of-year figure reported on prior year's return)	1 2,312,145
2	Enter amount from Part I, line 27a	2 11,673
3	Other increases not included in line 2 (itemize)	3
4	Add lines 1, 2, and 3	4 2,323,818
5	Decreases not included in line 2 (itemize) STM116	5 458
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6 2,323,360

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 SHORT-TERM TRANSACTIONS (ATTACHED)		P	01-01-2019	06-30-2019
b LONG-TERM TRANSACTIONS (ATTACHED)		P	01-01-2000	12-31-2019
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 100,751		96,668	4,083	
b 700,833		606,527	94,306	
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			4,083	
b			94,306	
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2 98,389
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 4,083

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 doesn't 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))
2018	154,760	2,985,909	0.05183
2017	145,103	2,868,845	0.050579
2016	139,496	2,787,696	0.05004
2015	125,689	2,799,540	0.044896
2014	148,045	2,892,559	0.051181
2 Total of line 1, column (d)			2 0.248527
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 0.049705
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			4 3,066,334
5 Multiply line 4 by line 3			5 152,412
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,574
7 Add lines 5 and 6			7 153,986
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			8 145,766

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits. Total tax due is 1,449.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes 'Yes' and 'No' columns. Marked with 'X' for 'No' responses in rows 1a, 1b, 1c, 2, 3, 4a, 4b, 5, 6, 7, 8b, 9, 10.

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
14 The books are in care of JOHN TERRILL JUDD Telephone no 616-847-0753
Located at 16215 PINE HOLLOW AVE, SPRING LAKE, MI ZIP+4 49456-2254
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 2019, 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

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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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)
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 2019?
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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
b If "Yes," did it have excess business holdings in 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019)
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 2019?

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		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		5b	
	Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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
JOHN TERRILL JUDD 16215 PINE HOLLOW AVE, MI 49456	TREASURER 4.00	0	0	0
WINN LYON MOORE 3528 KYLEMORE COURT, NC 28210	VICE PRESIDENT 4.00	0	0	0
MATT WHEELER 7613 SOARINGFREE LANE, NC 28226	PRESIDENT 1.00	0	0	0
LIAM JUDD 1592 REDDING, BIRMINGHAM, MI 48009	SECRETARY 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	0
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	0
2	
3 All other program-related investments. See instructions	

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	2,906,533
b	Average of monthly cash balances	1b	206,496
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	3,113,029
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	3,113,029
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	46,695
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,066,334
6	Minimum investment return. Enter 5% of line 5	6	153,317

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	153,317
2a	Tax on investment income for 2019 from Part VI, line 5	2a	3,149
b	Income tax for 2019 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	3,149
3	Distributable amount before adjustments Subtract line 2c from line 1	3	150,168
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	150,168
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	150,168

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	145,766
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	145,766
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	145,766

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 2018	(c) 2018	(d) 2019
1	Distributable amount for 2019 from Part XI, line 7				150,168
2	Undistributed income, if any, as of the end of 2019				
a	Enter amount for 2018 only				
b	Total for prior years _____				
3	Excess distributions carryover, if any, to 2019				
a	From 2014	6,492			
b	From 2015				
c	From 2016	966			
d	From 2017	3,016			
e	From 2018	7,089			
f	Total of lines 3a through e	17,563			
4	Qualifying distributions for 2019 from Part XII, line 4 ▶ \$ <u>145,766</u>				
a	Applied to 2018, 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 2019 distributable amount				145,766
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a))	4,402			4,402
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	13,161			
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 2018 Subtract line 4a from line 2a Taxable amount - see instructions				
f	Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020				
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 2014 not applied on line 5 or line 7 (see instructions)	2,090			
9	Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	11,071			
10	Analysis of line 9				
a	Excess from 2015				
b	Excess from 2016	966			
c	Excess from 2017	3,016			
d	Excess from 2018	7,089			
e	Excess from 2019				

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 2019, 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				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
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))

NONE
b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
 - Check here [] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., 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

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- b The form in which applications should be submitted and information and materials they should include
- c Any submission deadlines
- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information *(continued)*

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

Recipient	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)				
<p>a <i>Paid during the year</i></p> <p>SEE LISTING OF CHARITABLE GRANTS VARIOUS SPRING LAKE, MI 49456</p>	<p>N/A</p>		<p>GENERAL OPERATING SUPPORT</p>	<p>131,500</p>
<p>Total</p>			<p style="text-align: right;">3a</p>	<p>131,500</p>
<p>b <i>Approved for future payment</i></p>				
<p>Total</p>			<p style="text-align: right;">3b</p>	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include Program service revenue, Membership dues, Interest on savings, Dividends, Net rental income, etc.

(See worksheet in line 13 instructions to verify calculations)

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

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes.

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

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? [] Yes [X] No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer or trustee: John M Dwan, Date: 07/12/20, Title: TREASURER

May the IRS discuss this return with the preparer shown below? See instructions [X] Yes [] No

Paid Preparer Use Only: Print/Type preparer's name: JAMES M DWAN CPA, Preparer's signature: James M Dwan, Date: 06-26-2020, Check self-employed: [] if PTIN: P00362432, Firm's name: JAMES M DWAN CPA PC, Firm's address: 32820 WOODWARD AVE - SUITE 210 ROYAL OAK MI 48073, Firm's EIN: [], Phone no: 248-951-2954

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

LYON FOUNDATION INC

Tax ID Number

38-6121075

**FORM 990PF - PART III - LINE 5
OTHER DECREASES SCHEDULE**

STATEMENT #116

INVESTMENT ADJUSTMENTS	458
TOTAL	<u>458</u>

**FORM 990PF - PART II - LINE 10(B)
INVESTMENTS: CORPORATE STOCK SCHEDULE**

PG01
STATEMENT #137

<u>CATEGORY</u>	<u>BOY</u>	<u>BOOK VALUE</u>	<u>EOY FMV</u>
EQUITIES - LARGE CAP	725,177	717,788	1,362,046
EQUITIES - SMALL-MID CAP	189,969	215,426	379,084
EQUITIES - INTERNATIONAL	276,715	276,715	331,497
PREFERRED STOCK	10,056	10,056	14,500
TOTALS	<u>1,201,917</u>	<u>1,219,985</u>	<u>2,087,127</u>

**FORM 990PF - PART II - LINE 10(C)
INVESTMENTS: CORPORATE BOND SCHEDULE**

PG01
STATEMENT #138

<u>CATEGORY</u>	<u>BOY</u>	<u>BOOK VALUE</u>	<u>EOY FMV</u>
FIXED INCOME	904,773	937,319	946,191
TOTALS	<u>904,773</u>	<u>937,319</u>	<u>946,191</u>

Federal Supporting Statements

2019 PG01

Tax ID Number

38-6121075

Name(s) as shown on return

LYON FOUNDATION INC

STATEMENT #103~

FORM 990PF - PART I - LINE 23 - OTHER EXPENSES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
STATE OF MICHIGAN REGISTRATION	20	0	0	20
POSTAGE	161	0	0	161
OFFICE EXPENSES	71	0	0	71
TOTALS	<u>252</u>	<u>0</u>	<u>0</u>	<u>252</u>

PG01

STATEMENT #107~

FORM 990PF - PART I - LINE 16(A) - LEGAL FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
LEGAL FEES	3,910	0	0	3,910
TOTALS	<u>3,910</u>	<u>0</u>	<u>0</u>	<u>3,910</u>

Federal Supporting Statements

2019 PG01

Tax ID Number

38-6121075

Name(s) as shown on return

LYON FOUNDATION INC

STATEMENT #108~

FORM 990PF - PART I - LINE 16 (B) - ACCOUNTING FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
TAX PREPARATION FEES	1,885	0	0	1,885
TOTALS	<u>1,885</u>	<u>0</u>	<u>0</u>	<u>1,885</u>

PG01

STATEMENT #109~

FORM 990PF - PART I - LINE 16 (C) - OTHER PROFESSIONAL FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
CONSULTANT FEES	300	0	0	300
INVESTMENT ADVISOR FEES	23,996	16,077	0	7,919
TOTALS	<u>24,296</u>	<u>16,077</u>	<u>0</u>	<u>8,219</u>

Federal Supporting Statements

2019 PG01

Tax ID Number

38-6121075

Name(s) as shown on return

LYON FOUNDATION INC

FORM 990PF - PART I - LINE 18 - TAXES SCHEDULE

STATEMENT #110~

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
ESTIMATED TAX PAYMENTS	1,700	1,700	0	0
TOTALS	<u>1,700</u>	<u>1,700</u>	<u>0</u>	<u>0</u>

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Your Social Security Number

LYON FOUNDATION INC

38-6121075

FORM 990PF - PART XV - LINE 2
APPLICATION SUBMISSION INFORMATION

GRANT PROGRAM

LYON FOUNDATION INC

APPLICANT NAME

JOHN TERRILL JUDD

ADDRESS

**P O BOX 25
SPRING LAKE, MI 49456**

TELEPHONE

616-847-0753

EMAIL ADDRESS

FORM & CONTENT

APPLICATIONS SHOULD HAVE AN OUTLINE OF THE PROPOSED BUDGET AND ITS OBJECTIVES. ALSO INCLUDE A COPY OF THE EXEMPT STATUS LETTER FROM THE INTERNAL REVENUE SERVICE.

SUBMISSION DEADLINE

ANYTIME

RESTRICTIONS ON AWARD

CONTRIBUTIONS ARE MADE TO ALL TYPES OF CHARITABLE ORGANIZATIONS. NO GRANTS ARE MADE TO INDIVIDUALS.

**Lyon Foundation
2019 Charitable Grants**

Charitable Organization	Check	Purpose	Amount
Aina Ho'Okupu O Kilauea Kilauea, Hawaii	1910	General Operating Support	\$500.00
American Foundation for Suicide Prevention New York, New York	1911	General Operating Support	\$2,000.00
Arts for Life Charlotte, North Carolina	1912	General Operating Support	\$5,000.00
Assistance League of Charlotte Charlotte, North Carolina	1913	General Operating Support	\$5,000.00
Autism Society of America (West Shore) Spring Lake, Michigan	1914	General Operating Support	\$1,500.00
Birmingham Youth Assistance Committees, Inc. Birmingham, Michigan	1915	General Operating Support	\$1,000.00
Boys and Girls Clubs of Greater Gaston Gaston, North Carolina	1916	General Operating Support	\$2,500.00
Carolinas HealthCare Foundation (Atrium Health Foundation) Charlotte, North Carolina	1917	Levine Children's Hospital Child Life Program	\$10,000.00
Classroom Central Inc. Charlotte, North Carolina	1919	General Operating Support	\$5,000.00
Conservation Council for Hawaii Honolulu, Hawaii	1920	General Operating Support	\$500.00
Claire's Army Charlotte, North Carolina	1918	General Operating Support	\$5,000.00
Denison University (3rd of 5 Gifts) Granville, Ohio	1921	\$50,000 Pledge Judd Family Scholarship Fund	\$10,000.00
Detroit Educational Television Foundation WTVS 56 Wixom, Michigan	1922	Annual Smith Leadership Circle	\$10,000.00
Eaglebrook School Deerfield, Massachusetts	1923	1964 Fund (In Memory of Randy Judd)	\$10,000.00
Environment Hawaii Hilo, Hawaii	1924	General Operating Support	\$500.00
Focus HOPE Detroit, Michigan	1925	General Operating Support	\$5,000.00
Gleaners Community Food Bank, Inc Detroit, Michigan	1926	General Operating Support	\$5,000.00
HAVEN, Inc Pontiac, Michigan	1927	General Operating Support	\$5,000.00

**Lyon Foundation
2019 Charitable Grants**

Charitable Organization	Check	Purpose	Amount
Hawaiian Islands Land Trust Wailuku, Hawaii	1928	General Operating Support	\$500 00
Hoopulapula Haraguchi Rice Mill Hanalei, Hawaii	1929	General Operating Support	\$500 00
Hospice of Michigan & Arbor Hospice & Palliative Care Ann Arbor, Michigan	1930	General Operating Support	\$5,000 00
Kauai Community Health Alliance Kilauea, Hawaii	1931	General Operating Support	\$500 00
Kauai Historical Society Lihue, Hawaii	1932	General Operating Support	\$500 00
Kauai Humane Society Lihue, Hawaii	1933	General Operating Support	\$500 00
LAP Foundation of North Carolina, Inc Charlotte, North Carolina	1934	General Operating Support	\$5,000 00
Make-A-Wish Foundation of Central & Western Carolinas Charlotte, North Carolina	1935	General Operating Support	\$5,000 00
Malama Mahaulepu Koloa, Hawaii	1936	General Operating Support	\$500 00
Next Birmingham (Formerly BASCC) Birmingham, Michigan	1937	General Operating Support	\$1,000 00
Notes for Notes San Francisco, California	1938	General Operating Support	\$3,000 00
Planned Parenthood Affiliates of Michigan, Inc Lansing, Michigan	1939	General Operating Support	\$10,000 00
Save The Bay Oakland, California	1940	General Operating Support	\$3,000.00
Victory Junction Randleman, North Carolina	1941	General Operating Support	\$5,000.00
Waipa Foundation Hanalei, Hawaii	1942	General Operating Support	\$500.00
Wolf Park Battle Ground, Indiana	1943	Memorial Fund	\$5,000 00
YMCA of Greater Charlotte Charlotte, North Carolina	1813	Camp Thunderbird	\$2,500 00
Total Charitable Grants 2019			\$131,500.00