

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545 1150

2009

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning _____, 2009, and ending _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C JIMMY MILLER MEMORIAL FOUNDATION 524 14TH STREET MANHATTAN BEACH, CA 90266	D Employer identification number 20-1702191
			E Telephone number 310-748-8055
			F Group Exemption Number
			G Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

I Website: ▶ www.jimmymillerfoundation.org

J Tax-exempt status (check only one) — 501(c) (3) (insert no.) 4947(a)(1) or 527

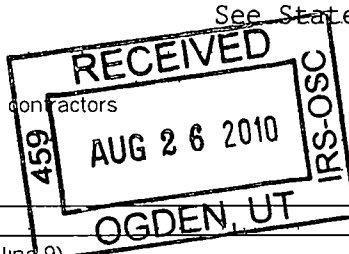
K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 65,699.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

SCANNED SEP 29 2010

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	55,560.
	2	Program service revenue including government fees and contracts	2	9,089.
	3	Membership dues and assessments	3	
	4	Investment income	4	203.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	6a	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	b Less direct expenses other than fundraising expenses	6b	
	6c	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	7a Gross sales of inventory, less returns and allowances	7a	847.
	7b	b Less cost of goods sold	7b	457.
	7c	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	390.
	8	8 Other revenue (describe ▶ _____)	8	
	9	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	65,242.
	EXPENSES	10	10 Grants and similar amounts paid (attach schedule)	10
11		11 Benefits paid to or for members	11	
12		12 Salaries, other compensation, and employee benefits	12	
13		13 Professional fees and other payments to independent contractors	13	500.
14		14 Occupancy, rent, utilities, and maintenance	14	
15		15 Printing, publications, postage, and shipping	15	956.
16		16 Other expenses (describe ▶ <u>See Statement 2</u>)	16	60,283.
17	17 Total expenses. Add lines 10 through 16	17	67,139.	
ASSETS	18	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,897.
	19	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	99,942.
	20	20 Other changes in net assets or fund balances (attach explanation)	20	
	21	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	98,045.



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	91,777.	87,325.
23	Land and buildings		
24	24 Other assets (describe ▶ <u>See Statement 3</u>)	8,165.	10,720.
25	25 Total assets	99,942.	98,045.
26	26 Total liabilities (describe ▶ _____)	0.	0.
27	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	99,942.	98,045.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form 990-EZ (2009)

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Part V Other Information (Note the statement requirements in the instrs for Part V.) See Statement 6

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 0. , section 4912 0. , section 4955 0.		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I 40b X		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T 40e X		
41 List the states with which a copy of this return is filed CA		

42a The organization's books are in care of **JAMES R MILLER** Telephone no **310-748-8055**
 Located at **524 14TH STREET MANHATTAN BEACH CA** ZIP + 4 **90266**

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country		X
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A
 N/A

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 X		
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 45 X		

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes,' was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				

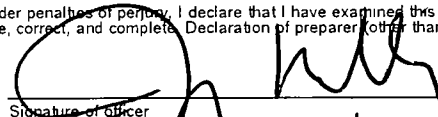
f Total number of other employees paid over \$100,000 ▶ _____

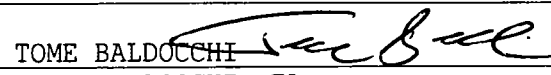
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

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

Sign Here
 Signature of officer: 
 Date: 8-22-10
 Type or print name and title: Jimmy Miller, Chairman

Paid Preparer's Use Only
 Preparer's signature: 
 Date: 8/21/10
 Check if self-employed:
 Preparer's Identifying Number (See instructions): N/A
 Firm's name (or yours if self-employed), address, and ZIP + 4: Tome Baldocchi, EA, 1404 Chestnut Ave, Manhattan Beach, CA 90266
 EIN: N/A
 Phone no: (310) 546-1724

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
4 Total. Add lines 1-through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33-1/3 support test— 2009. If the organization did not check the box on line 13, and the line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33-1/3 support test— 2008. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test— 2009 If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test— 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	138,294.	27,390.	32,845.	74,379.	55,560.	328,468.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose	17,637.					17,637.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1 through 5	155,931.	27,390.	32,845.	74,379.	55,560.	346,105.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6)						346,105.

Section B. Total Support

Calendar year (or fiscal yr beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	155,931.	27,390.	32,845.	74,379.	55,560.	346,105.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	54.	1,623.	1,708.	436.	203.	4,024.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	54.	1,623.	1,708.	436.	203.	4,024.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
13 Total support. (add lns 9, 10c, 11, and 12)						350,129.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	98.9%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	98.8%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	1.2%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.2%

19a 33-1/3 support tests— 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33-1/3 support tests— 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

JIMMY MILLER MEMORIAL FOUNDATION

20-1702191

Statement 1
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Class of Activity:	SEC 170(B) (1) (A) (VI)	
Donee's Name:	ADAPT ADVANCED	
Donee's Address:	9923 S.W. ARCTIC DR	
	BEAVERTON, OR 97005	
Cash Amount Given:		\$ 5,400.

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$	3,376.
Depreciation		7,273.
Insurance		2,494.
OCEAN THERAPY EXPENSES		30,049.
STORAGE		660.
SURF CONTEST EXPENSES		8,194.
TRAINING EXPENSES		262.
Travel		1,636.
VOLUNTEER RECRUITMENT		5,256.
WEBSITE DESIGN		1,083.
Total	\$	<u>60,283.</u>

Statement 3
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Furniture and Fixtures	\$ 1,815.	\$ 1,297.
Inventories	1,100.	643.
Machinery and Equipment	5,250.	8,780.
Total	<u>\$ 8,165.</u>	<u>\$ 10,720.</u>

Statement 4
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

THE MISSION OF THE FOUNDATION IS TO HELP THE HEALING OF MENTAL AND PHYSICAL ILLNESS THROUGH SURFING AND OCEAN RELATED ACTIITIES. THE FOUNDATION ALSO PROMOTES GENERAL OCEAN AND SURFING AWARENESS THROUGH RECREATIONAL, EDUCATIONAL AND MENTORING PROGRAMS TO UNDER PRIVELEDGED PEOPLE.

JIMMY MILLER MEMORIAL FOUNDATION

20-1702191

Statement 5
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

PROMOTING GENERAL OCEAN AND SURFING AWARENESS THROUGH RECREATIONAL, EDUCATIONAL AND MENTORING PROGRAMS. THE FOUNDATION ALSO HELPS THE HEALING OF MENTAL AND PHYSICAL ILLNESS THROUGH SURFING AND OCEAN RELATED ACTIITIES.
IN 2009 THE FOUNDATION CONDUCTED 26 OCEAN THERAPY SESSIONS AND HELPED AN ESTIMATED 320 PEOPLE.

Statement 6
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No

- 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 File by the extended due date for filing the return See instructions	Name of Exempt Organization JIMMY MILLER MEMORIAL FOUNDATION	Employer identification number 20-1702191
	Number, street, and room or suite no. If a P O box, see instructions 524 14TH STREET	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions MANHATTAN BEACH, CA 90266	

Check type of return to be filed (File a separate application for each return)

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

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

- The books are in the care of **JAMES R MILLER**
 Telephone No **310-748-8055** 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

- I request an additional 3-month extension of time until **11/15/2010**
- For calendar year **2008**, or other tax year beginning _____, and ending _____
- If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period
- State in detail why you need the extension **ADDITIONAL TIME IS NEEDED TO OBTAIN THE INFORMATION NECESSARY 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	\$	NONE
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	\$	NONE
c Balance Due. Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	NONE

Signature and Verification

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  Title **ACCOUNTANT** Date **8/6/10**