Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ 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.

OMB No. 1545-0052

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning Oct 1, **2017, and ending** Sep 30, **20**18

Name of foundation: KIWANIS OF MICHIGAN FOUNDATION

A Employer identification number: 38-1723513

Number and street (or P.O. box number if mail is not delivered to street address): 315 KIWANIS DRIVE

Room/suite:

B Telephone number (see instructions): (517)676-3837

City or town, state or province, country, and ZIP or foreign postal code: MASON MI 48854

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 1,025,970.

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)	259,418.			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	78,639.	78,639.		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	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	338,057.	78,639.		
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)				
	b	Accounting fees (attach schedule) L-16b Stmt	4,400.	0.	0.	4,400.
	c	Other professional fees (attach schedule) L-16c Stmt	9,183.	7,683.	0.	9,108.
	17	Interest				
	18	Taxes (attach schedule) (see instructions) See Stmt	934.	0.	0.	934.
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	1,875.	0.	0.	1,901.
	22	Printing and publications				
	23	Other expenses (attach schedule) See Stmt	1,085.			1,218.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	17,477.	7,683.	0.	17,561.
	25	Contributions, gifts, grants paid	203,470.			203,470.
	26	**Total expenses and disbursements.** Add lines 24 and 25	220,947.	7,683.	0.	221,031.
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	117,110.			
	b	**Net investment income** (if negative, enter -0-)		70,956.		
	c	**Adjusted net income** (if negative, enter -0-)			0.	

For Paperwork Reduction Act Notice, see instructions.

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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	42,911.	55,947.	55,947.
	2 Savings and temporary cash investments			
	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)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	846,902.	969,993.	969,993.
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶ L-15 Stmt)	30.	30.	30.
	16 **Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	889,843.	1,025,970.	1,025,970.
Liabilities	17 Accounts payable and accrued expenses	1,527.	17,044.	
	18 Grants payable			
	19 Deferred revenue	200.	3,700.	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	1,727.	20,744.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26, and lines 30 and 31.**			
	24 Unrestricted	646,661.	696,872.	
	25 Temporarily restricted			
	26 Permanently restricted	241,455.	308,354.	
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	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			
	30 **Total net assets or fund balances** (see instructions)	888,116.	1,005,226.	
	31 **Total liabilities and net assets/fund balances** (see instructions)	889,843.	1,025,970.	

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	888,116.
2	Enter amount from Part I, line 27a	2	117,110.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,005,226.
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	1,005,226.

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				
b				
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				
b				
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				
b				
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	
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 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))
2016	220,393.	69,516.	3.170392
2015	220,873.	63,483.	3.479246
2014	249,995.	755,647.	0.330836
2013	281,734.	777,021.	0.362582
2012	284,425.	789,803.	0.360121

2	**Total** of line 1, column (d)	2	7.703177
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	1.540635
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	625,612.
5	Multiply line 4 by line 3	5	963,840.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	710.
7	Add lines 5 and 6	7	964,550.
8	Enter qualifying distributions from Part XII, line 4	8	221,031.

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.

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 ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)				N/A
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	1,419.
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	1,419.
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	1,419.
6	Credits/Payments:				
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	800.		
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	800.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	619.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	0.
11	Enter the amount of line 10 to be: **Credited to 2018 estimated tax** ▶ 0. **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ _____ **(2)** On foundation managers. ▶ $ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ 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	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the tax year beginning in 2017? See the instructions for Part XIV. If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ www.mikiwanis.org

14 The books are in care of ▶ PEGGY J. MCNICHOL, CPA Telephone no. ▶ (517)694-9570

Located at ▶ 2304 CEDAR ST. HOLT MI ZIP+4 ▶ 48842

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

			Yes	No
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 ▶	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.

			Yes	No
1a	During the year, did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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	1b		
	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?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 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___, 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.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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.)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2017?	4b		X

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

			Yes	No
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	**5b**		
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		X
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	**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
PAUL ELSEY 315 KIWANIS DR. MASON MI 48854	PRESIDENT 6.00	0.	0.	0.
BRIAN CRABTREE 315 KIWANIS DR. MASON MI 48854	SECRETARY 5.00	0.	0.	0.
PEGGY MCNICHOL 315 KIWANIS DR. MASON MI 48854	TREASURER 6.00	0.	0.	0.
See Statement	43.00	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 ▶		0

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 FORNEY W. CLEMENT PROJECT AT MOTT CHILDRENS HOSPITAL IN ANN ARBOR, MI	82,163.
2 BEN DEAN PROJECT AT THE MARY FREE BED HOSPITAL IN GRAND RAPIDS, MI	62,948.
3 HERMAN H. MEYER PROJECT AT THE NORTHERN MICHIGAN HOSPITAL IN PETOSKEY, MI	40,101.
4 WALTER J. RAY PROJECT AT THE CHILDRENS HOSPITAL IN DETROIT, MI	18,258.

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	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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	635,139.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	635,139.
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	
3	Subtract line 2 from line 1d	3	635,139.
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	9,527.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	625,612.
6	**Minimum investment return.** Enter 5% of line 5	6	31,281.

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

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	221,031.
b	Program-related investments—total from Part IX-B	1b	0.
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	221,031.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	221,031.

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				
2	Undistributed income, if any, as of the end of 2017:				
a	Enter amount for 2016 only			0.	
b	Total for prior years: 20___,20___,20___				
3	Excess distributions carryover, if any, to 2017:				
a	From 2012 . . . 284,425.				
b	From 2013 . . . 281,734.				
c	From 2014 . . . 249,995.				
d	From 2015 . . . 221,426.				
e	From 2016 . . . 221,067.				
f	**Total** of lines 3a through e	1,258,647.			
4	Qualifying distributions for 2017 from Part XII, line 4: ▶ $ 221,031.				
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				
e	Remaining amount distributed out of corpus	221,031.			
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	1,479,678.			
b	Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
e	Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
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)	284,425.			
9	**Excess distributions carryover to 2018.** Subtract lines 7 and 8 from line 6a	1,195,253.			
10	Analysis of line 9:				
a	Excess from 2013 . . . 281,734.				
b	Excess from 2014 . . . 249,995.				
c	Excess from 2015 . . . 221,426.				
d	Excess from 2016 . . . 221,067.				
e	Excess from 2017 . . . 221,031.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

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).)

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:

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 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*				
CS MOTT HOSPITAL 1500 D. MEDICAL CTR. DR. ANN ARBOR MI 48109	NONE	PC	PATIENT CARE	82,163.
MARY FREE BED HOSPITAL 235 WEALTHY ST GRAND RAPIDS MI 49503	NONE	PC	PATIENT CARE	62,948.
MCLAREN NORTHERN MICHIGAN HOSP. 360 CONNABLE ST. PETOSKEY MI 49770	NONE	PC	PATIENT CARE	40,101.
CHILDRENS HOSPITAL OF MI 3901 BEAUBIEN BLVD DETROIT MI 48201	NONE	PC	PATIENT CARE	18,258.
Total . . . . . ▶ **3a**				203,470.
b *Approved for future payment*				
Total . . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

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					
4 Dividends and interest from securities			14	78,639.	
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					
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)				78,639.	
13 **Total.** Add line 12, columns (b), (d), and (e)					13 78,639.

(See worksheet in line 13 instructions to verify calculations.)

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

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 (other than by providing funds for such purposes). (See instructions.)

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

			Yes	No
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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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.

(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 ☒ No

b If "Yes," complete the following schedule.

(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.

TAX PAYER COPY

Signature of officer or trustee | Date 02/05/2019 | Title TREASURER

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAUL WALTER, CPA	PAUL WALTER, CPA	02/23/2019		P00483731

Firm's name ▶ WALTER BOESKY & ASSOCIATES P.C. Firm's EIN ▶ 38-3629743

Firm's address ▶ 17320 WEST 12 MILE ROAD STE 200 SOUTHFIELD MI 48076-2105 Phone no. (248)559-4750

KIWANIS OF MICHIGAN FOUNDATION

381723513

Form 990-PF: Return of Private Foundation

Part VIII: Information about Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

Continuation Statement

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
RONALD HAGEN 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	VICE PRES 6.00	0.	0.	0.
RANDY BURRITT 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
JOYCE DIXON 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
TIM BRAUN 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
WENDY MARECLE 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
RICHARD LUTHER 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
LORI STILLWELL 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
DONALD KILLION 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
ROBERT ALLEN 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
VICTORIA OKUNIEWSKI 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
JOHN BIGARI 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
ELIZABETH LUTTRELL-WILSON 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
ALANNA HARVEY 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.

KIWANIS OF MICHIGAN FOUNDATION

381723513

Form 990-PF: Return of Private Foundation

Part VIII: Information about Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

Continuation Statement

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
GARY SURRATT 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	TRUSTEE 2.00	0.	0.	0.
MARIAN O'HIGGINS 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	GOVERNOR 2.00	0.	0.	0.
GREG SMITH 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	EXEC. DIRECTOR 5.00	0.	0.	0.
LARRY MEMMER 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	GOV. ELECT 2.00	0.	0.	0.
SARAH KEW 315 KIWANIS DR.315 KIWANIS DR. MASON, MI 48854	LT. GOV. CL. CHAIR 2.00	0.	0.	0.
		0.	0.	0.

Additional information from your Form 990-PF: Return of Private Foundation

Form 990-PF: Return of Private Foundation
Taxes

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
FEDERAL EXCISE	934.	0.	0.	934.
Total	934.	0.	0.	934.

Form 990-PF: Return of Private Foundation
Other Expenses

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
SPECIAL RECOGNITION	607.			657.
CREDIT CARD FEES	157.			157.
POSTAGE	69.			152.
BANK FEES	252.			252.
Total	1,085.			1,218.

Form 990-PF
Part I, Lines 16a - 16c

Legal and Professional Fees

2017

Name	Employer Identification No.
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Total to Form 990-PF, Part I, Line 16a					

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WALTER, BOESK	AUDIT	4,400.			
Total to Form 990-PF, Part I, Line 16b		4,400.			

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CAPTRUST	INVESTMENT	7,683.			7,683.
MI DIST KIWAN	DIST SERVICES	1,500.			1,425.
Total to Form 990-PF, Part I, Line 16c		9,183.			9,108.

Form 990-PF
Part II

Other Assets and Liabilities

2017

Name	Employer Identification No.
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	End of Year Fair Market Value
COPYRIGHT	30.	30.	30.
Totals to Form 990-PF, Part II, line 15	30.	30.	30.

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Totals to Form 990-PF, Part II, line 22		

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

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2017

Name of the organization	**Employer identification number**
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

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

Name of organization
KIWANIS OF MICHIGAN FOUNDATION

Employer identification number
38-1723513

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	KIWANIS CLUB OF ANN ARBOR 200 SOUTH FIRST STREET ANN ARBOR MI 48104	$ 8,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization	Employer identification number
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ $ ____________

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Form **990-W**

(Worksheet)

Department of the Treasury
Internal Revenue Service

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations)

▶ Go to *www.irs.gov/F990W* for instructions and the latest information.

▶ Keep for your records. Do not send to the Internal Revenue Service.

OMB No. 1545-0976

2018

1	Unrelated business taxable income expected in the tax year			1	
2	**Tax on the amount on line 1.** See instructions for tax computation			2	
3	Alternative minimum tax for trusts. See instructions			3	
4	Total. Add lines 2 and 3			4	
5	Estimated tax credits. See instructions			5	
6	Subtract line 5 from line 4			6	
7	Other taxes. See instructions			7	
8	Total. Add lines 6 and 7			8	
9	Credit for federal tax paid on fuels. See instructions			9	
10a	Subtract line 9 from line 8. **Note:** If less than $500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	1,419.		
b	Enter the tax shown on the 2017 return. See instructions. **Caution:** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	1,419.		
c	**2018 Estimated Tax.** Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c			10c	1,419.

			(a)	(b)	(c)	(d)
11	**Installment due dates.** See instructions	11	02/15/2019	03/15/2019	06/17/2019	09/16/2019
12	**Required installments.** Enter 25% of line 10c in columns **(a)** through **(d)**. But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12	1,500.	0.	0.	0.
13	**2017 Overpayment.** See instructions	13	0.	0.	0.	0.
14	**Payment due** (Subtract line 13 from line 12)	14	1,500.	0.	0.	0.

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 10/16/18 PRO

Schedule A **Required Installments Using the Annualized Income Installment Method and/or the Adjusted Seasonal Installment Method Under Section 6655(e)**

Note: See the instructions for Schedule A. An organization that expects its income to vary during the year may want to complete Schedule A to determine whether it may be able to lower the amount of one or more required installments. **Complete each column of this schedule in its entirety before going to the next column.**

Part I—Annualized Income Installment Method		(a)	(b)	(c)	(d)
1 Annualization period. See instructions.	1	First ___ months	First ___ months	First ___ months	First ___ months
2 Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items.	2				
3 Annualization amounts. See instructions.	3				
4a Annualized taxable income. Multiply line 2 by line 3.	4a				
b Extraordinary items. See instructions.	4b				
c Add lines 4a and 4b.	4c				
5 Figure the tax on the amount in each column on line 4c in the same manner as you figured Form 990-W, line 2.	5				
6 Enter alternative minimum tax and other taxes for each annualization period. See instructions.	6				
7 Total tax. Add lines 5 and 6.	7				
8 For each period, enter the same type of credits as allowed on Form 990-W, lines 5 and 9. See instructions.	8				
9 Total tax after credits. Subtract line 8 from line 7. If zero or less, enter -0-.	9				
10 Applicable percentage	10	25%	50%	75%	100%
11 Multiply line 9 by line 10.	11				
12 Total of all preceding columns of line 40. See instructions.	12				
13 **Annualized income installments.** Subtract line 12 from line 11. If zero or less, enter -0-.	13				

Part II—Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See the instructions for Schedule A, Part II, for more information.

		(a)	(b)	(c)	(d)
14 Enter taxable income for the following periods.		First 3 months	First 5 months	First 8 months	First 11 months
a Tax year beginning in 2015	14a				
b Tax year beginning in 2016	14b				
c Tax year beginning in 2017	14c				
15 Enter taxable income for each period for the tax year beginning in 2018. See instructions for the treatment of extraordinary items.	15				
16 Enter taxable income for the following periods.		First 4* months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2015	16a				
b Tax year beginning in 2016	16b				
c Tax year beginning in 2017	16c				

*First 5 months for private foundations

			(a) First 4 months	(b) First 6 months	(c) First 9 months	(d) Entire year
17	Divide the amount in each column on line 14a by the amount on line 16a, column (d).	17				
18	Divide the amount in each column on line 14b by the amount on line 16b, column (d).	18				
19	Divide the amount in each column on line 14c by the amount on line 16c, column (d).	19				
20	Add lines 17 through 19.	20				
21	Divide line 20 by 3.0.	21				
22a	Divide line 15 by line 21.	22a				
b	Extraordinary items. See instructions.	22b				
c	Add lines 22a and 22b.	22c				
23	Figure the tax on the amount on line 22c in the same manner as figured on Form 990-W, line 2.	23				
24	Divide the amount on line 16a, columns (a) through (c) by the amount on line 16a, column (d).	24				
25	Divide the amount on line 16b, columns (a) through (c) by the amount on line 16b, column (d).	25				
26	Divide the amount on line 16c, columns (a) through (c) by the amount on line 16c, column (d).	26				
27	Add lines 24 through 26.	27				
28	Divide line 27 by 3.0.	28				
29	Multiply line 23, columns (a) through (c) by line 28, columns (a) through (c). In column (d), enter the amount from line 23, column (d).	29				
30	Enter any alternative minimum tax and other taxes for each payment period. See instructions.	30				
31	Total tax. Add lines 29 and 30.	31				
32	For each period, enter the same type of credits as allowed on Form 990-W, lines 5 and 9. See instructions.	32				
33	Total tax after credits. Subtract line 32 from line 31. If zero or less, enter -0-.	33				
34	Total of all preceding columns of line 40. See instructions.	34				
35	**Adjusted seasonal installments.** Subtract line 34 from line 33. If zero or less, enter -0-.	35				

Part III—Required Installments

			(a) 1st installment	(b) 2nd installment	(c) 3rd installment	(d) 4th installment
36	If only one of the earlier parts was completed, enter the amounts in each column from line 13 or line 35. If both parts were completed, enter the smaller of the amounts in each column from line 13 or line 35.	36				
37	Divide the amount on Form 990-W, line 10c, by 4.0 and enter the result in each column.	37				
38	Subtract line 40 of the preceding column from line 39 of the preceding column and enter here.	38				
39	Add lines 37 and 38.	39				
40	**Required installments.** Enter the smaller of line 36 or line 39 here and on Form 990-W, line 12.	40				

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 990-W and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form990W.*

What's New

Starting with tax years beginning in 2018, the tax rates have changed for corporations. The tax rate is 21%. See the 2018 Tax Computation for Corporations in the instructions for Line 2—Corporations. Corporations, including members of a controlled group, will use the 2018 Tax Computation for Corporations to determine the amount of tax to enter on line 2.

Starting with tax years beginning in 2018, corporations are no longer subject to alternative minimum tax.

Starting with tax years beginning in 2018, the tax rates have changed for trusts. See the 2018 Tax Rate Schedule for Trusts in the instructions for Line 2—Trusts.

Base erosion minimum tax is entered along with other taxes on line 7.

General Instructions

Phone Help

If you have questions and/or need help completing this form, please call 1-877-829-5500. This toll-free telephone service is available Monday through Friday.

Who Must Make Estimated Tax Payments

Tax-exempt corporations, tax-exempt trusts, and domestic private foundations must make estimated tax payments if the total estimated tax for the tax year (Form 990-W, line 10a) is $500 or more. Use Form 990-W (Worksheet) to figure the organization's estimated tax liability for 2018.

When To Make Estimated Tax Payments for 2018

For a calendar or fiscal year organization, the payments are due by the 15th day of the 4th (the 5th month for private foundations), 6th, 9th, and 12th months of the tax year. For a calendar year organization, the payments are due by April 17, June 15, September 17, and December 17, 2018, except that for a calendar year private foundation, the first payment is due on May 15.

Underpayment of Estimated Tax

An organization that doesn't pay the estimated tax when due may be charged an underpayment penalty under section 6655, at a rate determined under section 6621(a)(2).

Overpayment of Estimated Tax

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is at least 10% of its estimated income tax liability for the year and is at least $500. To apply, file Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the tax year and before the corporation files its income tax return. For more information, see the Instructions for Form 4466.

Federal Tax Deposits Must be Made by Electronic Funds Transfer

You must use electronic funds transfer to make all federal deposits (such as deposits of estimated tax, employment tax, and excise tax). Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee. To get more information about EFTPS or to enroll in EFTPS, visit *www.eftps.gov* or call 1-800-555-4477. Additional information about EFTPS is available in Pub. 966, Electronic Federal Tax Payment System A Guide to Getting Started.

Deposits on business days only. If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on a Friday and Friday is a legal holiday, the deposit will be considered timely if it is made by the following Monday (if that Monday is a business day). The term "legal holiday" means any legal holiday in the District of Columbia.

Refiguring Estimated Tax

If, after the organization figures and deposits estimated tax, it finds that its tax liability for the year will be more or less than originally estimated, it may have to refigure its required installments. If earlier installments were underpaid, the organization may owe a penalty for underpayment of estimated tax.

An immediate "catch-up" payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a deposit, or a mistake.

Specific Instructions

Form 990-W (Worksheet)

Private foundations. Private foundations required to make estimated tax payments for both the excise tax on net investment income and the unrelated business income tax must use a separate worksheet Form 990-W for each tax. Private foundations figuring the estimated tax payment for the excise tax on net investment income should skip lines 1 through 9 of this worksheet. For information on figuring the excise tax on net investment income, see *O. Figuring and Paying Estimated Tax* under *General Instructions,* in the Instructions for Form 990-PF.

All organizations. See Form 990-T, Exempt Organization Business Income Tax Return, and its instructions for information on figuring unrelated business income, deductions, and credits for purposes of completing Form 990-W.

Proxy tax. For purposes of Form 990-W, the estimated tax doesn't include the proxy tax imposed by section 6033(e).

Line 2—Corporations

Generally, a corporation figures its tax on the amount on Form 990-W, line 1, using the *2018 Tax Computation for Corporations* worksheet shown below.

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning Oct 1, 2017, and ending Sep 30, 2018

▶ Do not send to the IRS. Keep for your records.

▶ Go to *www.irs.gov/Form8879EO* for the latest information.

OMB No. 1545-1878

2017

Name of exempt organization: KIWANIS OF MICHIGAN FOUNDATION

Employer identification number: 38-1723513

Name and title of officer: PEGGY MCNICHOL, TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here ▶ ☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b
2a	Form 990-EZ check here ▶ ☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	Form 1120-POL check here ▶ ☐	**b Total tax** (Form 1120-POL, line 22)	3b
4a	Form 990-PF check here ▶ ☒	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	4b 1,419.
5a	Form 8868 check here ▶ ☐	**b Balance Due** (Form 8868, line 3c)	5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize Walter Boesky + Associates PC (ERO firm name) to enter my PIN 48076 (Enter five numbers, but do not enter all zeros) as my signature

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ P McNichol Date ▶ 02/05/2019

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 3 8 8 2 0 4 8 3 7 3 1

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 02/06/2019

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form. BAA REV 11/13/17 PRO Form **8879-EO** (2017)

IRS *e-file* Authentication Statement 2017

► Keep for your records

Name(s) Shown on Return	Employer ID No.
KIWANIS OF MICHIGAN FOUNDATION	38-1723513

A – Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information . . . . . ► _____

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN . . . . . ► [X]

ERO entered Officer's PIN . . . . . ► [ ]

B – Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the Corporation. If the Exempt Organization furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the Exempt Organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN 388204 Self-Select PIN 83731

C – Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above Exempt Organization and that I have examined a copy of the Exempt Organization's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the Exempt Organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the Exempt Organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 48076

Date 02/05/2019

Electronic Filing Information Worksheet

► Keep for your records

2017

Name(s) shown on return: KIWANIS OF MICHIGAN FOUNDATION

Identifying number: 38-1723513

Part I — State Electronic Filing:

Check this box to force state only filing for all states selected to be filed electronically ☐

Part II — Electronic Return Originator Information

The ERO Information below will automatically calculate based on the preparer code entered on the return.

For returns that are prepared as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter the EFIN for the ERO that is responsible for this return . . . . . ► 388204

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter a PIN for the ERO that is responsible for filing return . . . . . ►

ERO Name: WALTER BOESKY & ASSOCIATES P.C.	ERO Electronic Filers Identification Number (EFIN): 388204
ERO Address: 17320 WEST 12 MILE ROAD STE 200	ERO Employer Identification Number: 38-3629743
City: SOUTHFIELD State: MI ZIP Code: 48076-2105	ERO Social Security Number or PTIN:
Country:	

Part III — Paid Preparer Information

Firm Name: WALTER BOESKY & ASSOCIATES P.C.	Preparer Social Security Number or PTIN: P00483731
Preparer Name: PAUL WALTER, CPA	Employer Identification Number: 38-3629743
Address: 17320 WEST 12 MILE ROAD STE 200	Phone Number: (248)559-4750 Fax Number: (248)559-8008
City: SOUTHFIELD State: MI ZIP Code: 48076-2105	
Country:	Preparer E-mail Address: PWALTERCPA@AOL.COM

Part IV — Selection of Additional Amended Returns

Enter the payment date to withdraw tax payment . . . . . ►

Amount you are paying with the amended return . . . . . ►

☐ Check this box to file another **federal** amended return electronically

☐ File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

☐ Check this box to file another **state and/or city** amended return electronically

* Select the state and/or city amended return(s) to file electronically.

State/City *
☐ California State Exempt
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐

Part V — Name Control

Name Control, enter here to override default . . . . . KIWA

Smart Worksheets from your 2017 Federal Exempt Tax Return

SMART WORKSHEET FOR: Schedule B: Contributors (Copy 1)

General Information Smart Worksheet

A Description for this copy of Schedule B, Part I . . . . . Copy 1

SMART WORKSHEET FOR: Form 990-W (990-PF): Estimated Tax on Unrelated Business Taxable Income

Form 990-W for 990-PF Additional Information Smart Worksheet

Note: This copy is for use in preparing Estimated Tax for **Form 990-PF only.**

Estimated Tax Options

A Check to suspend estimated tax calculations . . . . . ► [ ]

B Check here if the organization is a large organization . . . . . ► [X]

C Choose an installment rounding factor (the program defaults to the next dollar):
Round up to next $10 . . . . . ► [ ] Round up to next $100 . . . . . ► [X]

D Enter the private foundation's net investment income for next year (instead of using current year amounts) . . . . . _____

Current Year Overpayment Options

E Amount of overpayment available (Form 990-T, page 2, Part IV, line 49 or Form 990-PF, page 4, Part VI, line 10) . . . . . ► 0.

F Check to apply overpayment available on line E and refund the excess, if any, ... ► [X]
OR enter overpayment to apply . . . . . ► 0.

G Check to apply consecutively to all installments . . . . . ► [X]

H Check to apply evenly to all installments . . . . . ► [ ]

I Check to apply to first installment only . . . . . ► [ ]

Additional information from your 2017 Federal Exempt Tax Return

Form 990-PF: Return of Private Foundation

Line 1(a) **Itemization Statement**

Description	Amount
CLUB CONTRIBUTIONS	167,311.
OTHER CONTRIBUTIONS	13,116.
MEMORIALS	4,395.
SPECIAL PROJECTS	55,720.
HOLIDAY GREETINGS	12,025.
MISCELLANEOUS	6,851.
Total	**259,418.**