

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private FoundationDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2023 or tax year beginning

Oct 1, 2023, and ending

Sep 30, 2024

Name of foundation

KIWANIS OF MICHIGAN FOUNDATION

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

315 KIWANIS DRIVE

City or town, state or province, country, and ZIP or foreign postal code

MASON MI 48854

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change**H** Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,632,703.
J Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) _____
(Part I, column (d), must be on cash basis.)**A** Employer identification number

38-1723513

B Telephone number (see instructions)

5176763837

C If exemption application is pending, check here ☐**D** 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test, check here and attach computation ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐**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)	191,428.			
	2	Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	51,223.			
	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				
Operating and Administrative Expenses	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	242,651.			
	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	5,260.			
	c	Other professional fees (attach schedule) L-16c Stmt	12,618.	10,818.		12,618.
	17	Interest				
	18	Taxes (attach schedule) (see instructions) See Stmt	582.			
	19	Depreciation (attach schedule) and depletion . .				
	20	Occupancy				
	21	Travel, conferences, and meetings	480.			
	22	Printing and publications				
	23	Other expenses (attach schedule) See Stmt	2,152.			
	24	Total operating and administrative expenses. Add lines 13 through 23	21,092.	10,818.		12,618.
	25	Contributions, gifts, grants paid	182,771.			
	26	Total expenses and disbursements. Add lines 24 and 25	203,863.	10,818.		12,618.
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	38,788.			
	b	Net investment income (if negative, enter -0-) .		0.		
	c	Adjusted net income (if negative, enter -0-) . .				

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	201,658.	232,462.	232,462.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less: allowance for doubtful accounts	734.		
	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	2,664.	2,102.	2,102.
	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			
Liabilities	Less: accumulated depreciation (attach schedule)			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) <u>L-13 Stmt</u>	1,183,129.	1,398,109.	1,398,109.
	14 Land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)			
	15 Other assets (describe <u>L-15 Stmt</u>)	30.	30.	30.
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,388,215.	1,632,703.	1,632,703.
	17 Accounts payable and accrued expenses	8,081.	189.	
Net Assets or Fund Balances	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	8,081.	189.	
Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30 <input checked="" type="checkbox"/>	24 Net assets without donor restrictions	933,756.	1,106,826.	
	25 Net assets with donor restrictions	446,378.	525,688.	
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 <input type="checkbox"/>			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 Total net assets or fund balances (see instructions)	1,380,134.	1,632,514.	
	30 Total liabilities and net assets/fund balances (see instructions)	1,388,215.	1,632,703.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	1,380,134.
2 Enter amount from Part I, line 27a	2	38,788.
3 Other increases not included in line 2 (itemize) <u>UNREALIZED GAIN ON INVESTMENTS</u>	3	213,592.
4 Add lines 1, 2, and 3	4	1,632,514.
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 29	6	1,632,514.

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 Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	1	0.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) 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	0.
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	0.
6 Credits/Payments:		
a 2023 estimated tax payments and 2022 overpayment credited to 2023 6a 2,664.		
b Exempt foreign organizations—tax withheld at source 6b		
c Tax paid with application for extension of time to file (Form 8868) 6c 0.		
d Backup withholding erroneously withheld 6d		
7 Total credits and payments. Add lines 6a through 6d	7	2,664.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,664.
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax 2,102. Refunded	11	562.

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		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?		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?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	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 <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
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		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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>www.mikiwanis.org</u>	X	
14 The books are in care of <u>PEGGY J. MCNICHOL, CPA</u> Telephone no. <u>(517) 712-6899</u> Located at <u>5446 MCCOURT STREET LANSING MI</u> ZIP+4 <u>48911</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15		
16 At any time during calendar year 2023, 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?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Part VI-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?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(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)?	1a(5)	X
(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.)	1a(6)	X
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	
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d 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 2023?	1d	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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? If "Yes," list the years	2a	X
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?	3a	X
b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)	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 2023?	4b	X

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

5a	During the year, did the foundation pay or incur any amount to:		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		X
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		X
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		X
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		X
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		X
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		
c	Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>			
d	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? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	6b		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		X
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	8		

Part VII 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
STEVE WITT 315 KIWANIS DR. MASON MI 48854	PRESIDENT 6.00	0.		
STAN NELSON 315 KIWANIS DR. MASON MI 48854	VICE-PRESIDENT 6.00	0.		
PEGGY MCNICHOL 315 KIWANIS DR. MASON MI 48854	TREASURER 6.00	0.		
See Statement	32.00	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 VII 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 VIII-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	
	93,571.
2 BEN DEAN PROJECT AT THE MARY FREE BED HOSPITAL IN GRAND RAPIDS, MI	
	67,200.
3 WALTER J. RAY PROJECT AT THE CHILDRENS HOSPITAL IN DETROIT, MI	
	22,000.
4	

Part VIII-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 IX 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	
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	
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	0.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	0.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	0.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	0.

Part X 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 IX, line 6	1	
2a	Tax on investment income for 2023 from Part V, line 5	2a	
b	Income tax for 2023. (This does not include the tax from Part V.)	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 XII, line 1	7	

Part XI 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	12,618.
b	Program-related investments—total from Part VIII-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 XII, line 4	4	12,618.

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2023:				
a From 2018 240,604.				
b From 2019 17,436.				
c From 2020 20,507.				
d From 2021 14,477.				
e From 2022 13,847.				
f Total of lines 3a through e	306,871.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$ 12,618.				
a Applied to 2022, 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 2023 distributable amount . . .				
e Remaining amount distributed out of corpus	12,618.			
5 Excess distributions carryover applied to 2023 (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	319,489.			
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 2022. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				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 2018 not applied on line 5 or line 7 (see instructions) .	240,604.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	78,885.			
10 Analysis of line 9:				
a Excess from 2019 17,436.				
b Excess from 2020 20,507.				
c Excess from 2021 14,477.				
d Excess from 2022 13,847.				
e Excess from 2023 12,618.				

Part XIII Private Operating Foundations (see instructions and Part VI-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 2023, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2023	(b) 2022	(c) 2021	(d) 2020	
b 85% (0.85) of line 2a				
c Qualifying distributions from Part XI, 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 IX, 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 XIV 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:

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

BAA REV 09/17/24 PRO Form **990-PF** (2023)

Part XV-A	Analysis of Income-Producing Activities
------------------	--

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a	_____					
b	_____					
c	_____					
d	_____					
e	_____					
f	_____					
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					
4	Dividends and interest from securities			14	51,223.	
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)				51,223.	
13	Total. Add line 12, columns (b), (d), and (e)				13 51,223.	

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

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

[illegible]

Part XVI 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.		

[illegible]

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee _____ Date 02/19/2025 Title TREASURER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAUL WALTER, CPA	PAUL WALTER, CPA	05/28/2025		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			Phone no. (248) 559-4750	

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
HUGH MCNICHOL 315 KIWANIS DR. MASON, MI 48854	SECRETARY	0.		
	6.00			
SEJLA KULAGLIC 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
MARY BLASHILL 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
KEN HINES 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
LORI L. STILLWELL 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
PAM BROWN 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
PHILIP HAIGH 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
PAUL ELSEY 315 KIWANIS DR. Mason, MI 48854	TRUSTEE	0.		
	2.00			
GARY SURRAT 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
SCOTT GREENLEE 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
BRENDA SANAGUSTA 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			

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
JIM TALBOT 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
DEE HUDSON 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
KAREN MOORE 315 KIWANIS DR. MASON, MI 48854	TRUSTEE	0.		
	2.00			
		0.	0.	0.

Additional Information From 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	582.			
STATE TAX				
Total	582.			

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	531.			
CREDIT CARD AND BANK FEES	710.			
POSTAGE	155.			
INSURANCE	756.			
Total	2,152.			

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

Line 16a - Legal Fees

[illegible]

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, BOESKY & ASSOCIATES	AUDIT	5,260.			
Total to Form 990-PF, Part I, Line 16b		5,260.			

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	10,818.	10,818.		10,818.
MI DIST KIWANIS INTL	DIST SERVICES	1,800.			1,800.
Total to Form 990-PF, Part I, Line 16c		12,618.	10,818.		12,618.

**Form 990-PF
Part II**

Investments

2023

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

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
Tot to Fm 990-PF, Pt II, Ln 10a				

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 10b		

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 10c		

Line 12 - Investments - Mortgage loans:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 12		

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
T ROWE PRICE CAP APPRECIATION FUND (PRWCX)	728,676.	728,676.
FPA CRESCENT PORT INSTL CLAS SHS (FPACX)	314,823.	314,823.
VANGUARD S&P 500 GROWTH (VOOG)	82,870.	82,870.
See L-13 Stmt	271,740.	271,740.
Totals to Form 990-PF, Part II, Line 13	1,398,109.	1,398,109.

**Form 990-PF
Part II**

Other Assets and Liabilities

2023

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

Line 15 - Other Assets:	Beginning Year Book Value	End of Year	
		Book Value	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)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

KIWANIS OF MICHIGAN FOUNDATION

Employer identification number

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 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

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	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

KIWANIS OF MICHIGAN FOUNDATION

Employer identification number

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
-----	----- ----- ----- -----	\$ -----	-----
(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

----- ----- -----	----- ----- -----
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**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	KIWANIS OF MICHIGAN FOUNDATION	38-1723513
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	315 KIWANIS DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	MASON MI 48854	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 4**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of PEGGY J. MCNICHOL, CPA
Telephone No. (517) 712-6899 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 TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until Aug 15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning Oct 1, 20 23, and ending Sep 30, 20 24.
- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	2,664.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	2,664.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

1 I request an extension of time until _____, 20____, to file Form 5330.

a	Enter the Code section(s) imposing the tax.	1a	
b	Enter the payment amount attached.	1b	\$
c	For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date (MM/DD/YYYY).	1c	

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.

Date

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning Oct 1, 2023, and ending Sep 30, 2024

2023**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

KIWANIS OF MICHIGAN FOUNDATION

EIN or SSN

38-1723513

Name and title of officer or person subject to tax

PEGGY MCNICHOL, TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, 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	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b 0.
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WALTER BOESKY & ASSOCIATES P.C. to enter my PIN 4 8 0 7 6 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 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 or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 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.

Signature of officer or person subject to tax

Date 02/19/2025

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 2023 electronically filed return 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 05/28/2025

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

**990-EZ, 990, 990-T and 990-PF
Information Worksheet**

2023

Part I – Identifying Information

Employer Identification Number . 38-1723513

Name KIWANIS OF MICHIGAN FOUNDATION

Doing Business As _____

Address 315 KIWANIS DRIVE Room/Suite . _____

City MASON State . . . MI ZIP Code . . . 48854

Province/State _____ Foreign Postal Code . . _____

Foreign Code _____ Foreign Country _____

Telephone Number (517) 676-3837 Extension . _____ Foreign Phone No. _____

Fax _____ E-Mail Address . . _____

- ☐ **Eligible for hurricane tax relief legislation benefits, check here**
☐ **File a second return for the same filing year**

Part II – Type of Return

IMPORTANT

For tax years beginning on or after July 2, 2019, section 3101 of P.L. 116-25 requires that returns by exempt organizations be filed electronically. The appropriate electronic filing box(es) must be checked in Part VII - Electronic Filing Information.

- | | |
|---|---|
| <input type="checkbox"/> Form 990-EZ only | <input type="checkbox"/> Form 990-EZ and Form 990-T |
| <input type="checkbox"/> Form 990 only | <input type="checkbox"/> Form 990 and Form 990-T |
| <input checked="" type="checkbox"/> Form 990-PF only | <input type="checkbox"/> Form 990-PF and Form 990-T |
| <input type="checkbox"/> Form 990-T only | <input type="checkbox"/> Form 990-N (gross receipts \$50,000 or less) |

- ☐ **QuickBooks Import Users & 990 to 990-EZ Data Transfer Option:** Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ.

IMPORTANT

Before transferring data from Form 990 to Form 990-EZ, refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line.

Part III – Type of Organization

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> 501(c) Corporation/Association | <u>3</u> (subsection number) | <input type="checkbox"/> 220(e) Trust |
| <input type="checkbox"/> 501(c) Trust | _____ (subsection number) | <input type="checkbox"/> 408A Trust |
| <input type="checkbox"/> 4947(a)(1) Trust | | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408(e) Trust | | <input type="checkbox"/> 529(a) Trust |
| <input type="checkbox"/> 401(a) Trust | | <input type="checkbox"/> 530(a) Trust |
| <input type="checkbox"/> Public College or University | Corporation/Association <input type="checkbox"/> | <input type="checkbox"/> 527 Organization |
| <input type="checkbox"/> Other _____ (describe) | Or Trust <input type="checkbox"/> | <input type="checkbox"/> 501(c) Association |
| <input type="checkbox"/> 6417(d)(1)(A) Applicable Entity | | |

Part IV – Tax Year and Filing Information

- ☐ Calendar year
- ☒ Fiscal year — Ending month . . . 9
- ☐ Short year — Beginning date . . _____ Ending date . . . _____
- ☐ Change of Accounting Period _____

☒ Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

KIWANIS OF MICHIGAN FOUNDATION

38-1723513 Page 2

Part V – 2023 Estimated Taxes Paid

☒ Check this box if the organization is a private foundation

Form 990-T

Form 990-PF

Amount of 2022 overpayment credited to 2023 estimated tax 2,664.

		Form 990-T		Form 990-PF	
Payment Quarters	Due Date	Date Paid	Amount Paid	Date Paid	Amount Paid
1st Quarter Payment	02/15/24				
2nd Quarter Payment	03/15/24				
3rd Quarter Payment	06/17/24				
4th Quarter Payment	09/16/24				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

Part VI - Taxpayer Signature Information

Officer's Name PEGGY MCNICHOL
Officer's SSN 381-58-4021 Officer's Title TREASURER
Officer's Phone number

Part VII – Electronic Filing Information

IMPORTANT: Do **not** use the Miscellaneous Statement **or** Additional Information if filing Form 990 or Form 990-EZ. These statements will **not** be transmitted with the return. Use Schedule O or the applicable Supplemental Information for the appropriate Schedule.

Choose Returns to be Filed Electronically:

Note: Returns represented by gray bars are not supported by ProSeries or Taxing Agency.

Filings To	Original Return	Extension	Amended Return	Estimated Payments			
				1	2	3	4
Federal Filings							
990, 990-EZ, 990-PF, or 990-N . . . ▶	<div>X</div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
990-T ▶	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
Form 114 (FBAR). ▶	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
State Filings							
<i>Information Only: Selection of</i>							
<i>state/city return(s) was made . . . ▶</i>	<div></div>	<div></div>	<div></div>				
California Form 199 ▶	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
California Form 109 ▶	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>

QuickZoom to the Electronic Filing Information Worksheet ▶
QuickZoom to the Form 8868 Electronic Filing Information Worksheet ▶

Practitioner PIN program:

☒ Sign this return electronically using the Practitioner PIN

☒ ERO entered PIN

Officer's PIN (enter any 5 numbers). . . 48076

Date PIN entered 02/19/2025

Responsible Party Information:

Yes No

☐ ☐ Is Form 8822-B required to report a change of responsible party?

Part VIII – Electronic Funds Withdrawal Information (Form 990-PF and Form 990-T filers only)**Yes No**
☐
☐
☐
☐
☐
☐
Use electronic funds withdrawal of **Form 990-PF Return** balance due (EF Only)?Use electronic funds withdrawal of **Form 990-PF Extension** Form 8868 balance due (EF Only)?Use electronic funds withdrawal of **Form 990-PF Amended** balance due (EF Only)?
☐
☐
☐
☐
☐
☐
Use electronic funds withdrawal of **Form 990-T Return** balance due? (EF Only)Use electronic funds withdrawal of **Form 990-T Extension** Form 8868 balance due? (EF Only)Use electronic funds withdrawal of **Form 990-T Amended** balance due? (EF Only)**Bank Information**Check to confirm transferred account information (which appears in green) is correct . . . ☐

Name of Financial Institution (optional) . . .

Check the appropriate box . . . ☐ Checking ☐ Savings

Routing number . . .

Account number . . .

Form 990-PF Payment Information

Enter the Form 990-PF payment date . . .

Balance due amount from this Form 990-PF return . . .

Enter an amount to withdraw tax payment . . .

If partial payment is made, the remaining balance due . . .

Enter the Form 990-PF Extension payment date . . .

Balance due amount from this 990-PF Extension . . .

Payment date for amended Form 990-PF returns . . .

Balance due amount for amended Form 990-PF return . . .

Form 990-T Payment Information

Enter the Form 990-T payment date . . .

Balance due amount from this 990-T return . . .

Enter the Form 990-T Extension payment date . . .

Balance due amount from this 990-T Extension . . .

Enter the amended Form 990-T payment date . . .

Balance due amount from Form 990-T amended . . .

Date 990-T Exempt Organization Return was EFiled . . .

Date 990-T Exempt Organization Return was accepted . . .

Date 990-T Exempt Organization Extension was EFiled . . .

Date 990-T Exempt Organization Extension was accepted . . .

Date 990-T Exempt Organization Amended Return was EFiled . . .

Date 990-T Exempt Organization Amended Return was accepted . . .

Part IX – Information for Client Letter

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date . . .		08/15/25	

Letter Salutation . . Peggy**Part X – Return Preparer**Enter preparer code from Firm/Preparer Info (See Help) . . . 001**QuickZoom** to Firm/Preparer Info . . . ➤**QuickZoom** to Form 990-EZ, Pages 1 through 4 . . . ➤**QuickZoom** to Form 990, Page 1 . . . ➤**QuickZoom** to Form 990-PF, Page 1 . . . ➤**QuickZoom** to Form 990-T, Page 1 . . . ➤**QuickZoom** to Form 990-N, e-PostCard . . . ➤**QuickZoom** to Client Status . . . ➤

IRS e-file Authentication Statement**2023**

► Keep for your records

Name(s) Shown on Return

KIWANIS OF MICHIGAN FOUNDATION

Employer ID No.

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 ► ☐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 2023 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 48076Date 02/19/2025

- Keep for your records

Identifying number
38-1723513

□

[illegible]

Name Control, enter here to override default KIWA

Smart Worksheets From 2023 Federal Exempt Tax Return

Form 990-PF: Return of Private Foundation -- Smart Worksheet

Part XIII, Line 2a Smart Worksheet			
	(b) 2022	(c) 2021	(d) 2020
Adjusted Net Income from Part I			
Minimum Investment Return from Part IX	64,528.	64,277.	40,683.

Schedule B: Contributors (Copy 1) -- Smart Worksheet

General Information Smart Worksheet	
A	Description for this copy of Schedule B, Part I. <u>Copy 1</u>

Form 8868, page 1: Application for Extension of Time to File an Exempt Organization Return -- Smart Worksheet

Filing Address Smart Worksheet	
Send Form 8868 to:	<u>Department of the Treasury</u>
	<u>Internal Revenue Service Center</u>
	<u>Ogden, UT 84201-0045</u>

Additional Information From 2023 Federal Exempt Tax Return

Form 990-PF Part II Line 10, 12 and 13 Investments
L-13 Stmt

Continuation Statement

Line 13 Description	Line 13 Book	Line 13 FMV
ISHARES CORE S&P GROWTH (IUSG)	72,551.	72,551.
PIONEER FUNDAMENTAL GROWTH (FUNYX)	87,468.	87,468.
CALAMOS MARKET NEUTRAL FD CL I (CMNIX)	111,721.	111,721.
Total	271,740.	271,740.