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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

OMB No 1545-1150

**2008****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A For the 2008 calendar year, or tax year beginning , and ending****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C Name of organization****UPPER PENINSULA SENIOR COMPANION  
PROGRAM FOUNDATION**

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

**P.O. BOX 225**

Room/suite

City or town, state or country, and ZIP + 4

**ESCANABA****MI 49829****D Employer identification number****38-2953723****E Telephone number****906-786-7080****F Group Exemption Number**

▶

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

**G Accounting method** ☒ Cash ☐ Accrual

Other (specify) ▶

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**I Website:** ▶ **N/A****J Organization type** (check only one) ☒ 501(c) ( **3** ) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☒ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **3,342****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	160
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	1,406
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	5c	
	6	Special events and activities (complete applicable parts of Schedule G. If any amount is from gaming, check here) ▶ <input type="checkbox"/>	6	
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	1,776
b	Less: direct expenses other than fundraising expenses	6b		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	1,776	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ )	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	3,342	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	600
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	1,136
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ <b>See Statement</b> )	16	371
17	<b>Total expenses.</b> Add lines 10 through 16	17	2,107	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,235
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	64,333
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	65,568

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	64,333	65,568
23 Land and buildings		
24 Other assets (describe ▶ )		
25 <b>Total assets</b>	64,333	65,568
26 <b>Total liabilities</b> (describe ▶ )	0	0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	64,333	65,568

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

DAA

See Statement 2

one G149

Statute clear

43686 U145 NOV 18 14

SCANNED DEC 01 2014

STATUTE UNIT  
RECEIVED

NOV 14 2014

TPR BRANCH  
OGDENSee Statement 4  
RECEIVED  
NOV 03 2014  
IRS OSC  
OGDEN, UT

What is the organization's primary exempt purpose?

See Statement 3

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 To promote, through financial support, voluntary Senior  
Companion Programs.

(Grants \$ 600) If this amount includes foreign grants, check here

28a	600
-----	-----

(Grants \$ ) If this amount includes foreign grants, check here

29a

30

(Grants \$ ) If this amount includes foreign grants, check here

30a	
-----	--

**31 Other program services (attach schedule)**  
(Grants \$ ) If this amount includes foreign grants, check here

31a

**32 Total program service expenses** (add lines 28a through 31a)

32	600
----	-----

**(a) Name and address**

(a)	(b) Title and average hours per week devoted to position	(c) Number of persons in the household	(d) Number of persons in the household who are under 18 years of age	(e) Number of persons in the household who are 65 years of age or older
1	2	3	4	5

(c) Compensation (If not paid, enter -0-.)	
--	--

(d) Contributions to employee benefit plans & deferred compensation	
---	--

(e) Expense account and other allowances

ALICE GUSTAFSON	ESCANABA	PRESIDENT			
P.O. BOX 225	MI 49829	1	0	0	0
LINDA LEWANDOWSKI	ESCANABA	VICE PRESIDE			
P.O. BOX 225	MI 49829	05	0	0	0
CHERYL ROCHON	ESCANABA	SECRETARY			
P.O. BOX 225	MI 49829	05	0	0	0
RUTH CHOUINARD	ESCANABA	TREASURER			
P.O. BOX 225	MI 49829	05	0	0	0
GILBERT SABLACK	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0
FRED COATES	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0
BEVERLY GOODCHILD	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0
AMY WILSON	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0
CONNIE MAULE	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0
NOREEN CORWIN	ESCANABA	TRUSTEE			
P.O. BOX 225	MI 49829	05	0	0	0

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<b>X</b>
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<b>X</b>
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		<b>X</b>
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		<b>X</b>
37a Enter amount of political expenditures, direct or indirect, as described in the instr <b>37a</b>		
b Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<b>X</b>
b If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 <b>39a</b>		
b Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>38b</b> , section 4912 <b>38b</b> , section 4955 <b>38b</b>		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I <b>40b</b>		<b>X</b>
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b>		
d Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T <b>40e</b>		<b>X</b>
41 List the states with which a copy of this return is filed. <b>None</b>		
42a The books are in care of <b>CONSTANCE MAULE</b> Telephone no. <b>906-786-7080</b> <b>507 1ST AVE NORTH</b> Located at <b>ESCANABA, MI</b> ZIP + 4 <b>49829</b>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>42b</b>		<b>X</b>
If "Yes," enter the name of the foreign country: <b>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? <b>42c</b>		<b>X</b>
If "Yes," enter the name of the foreign country: <b>43</b>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>44</b>		<b>X</b>
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>45</b>		<b>X</b>

Form 990-EZ (2008)

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

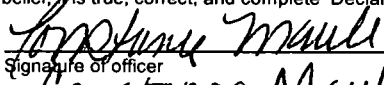

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C,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

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 <span style="float:right">▶</span>				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 <span style="float:right">▶</span>		

<b>Sign Here</b>	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, this is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date <u>10/15/14</u>	
<b>Paid Preparer's Use Only</b>	Preparer's signature  Janice M. Van Effen, CPA		Date	10/08/14
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>Kivioja &amp; Van Effen, CPAs</b> <b>120 North 6th Street</b> <b>Escanaba, MI 49829-3933</b>		Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr.) <b>P00220185</b>
			EIN	▶ 27-4119106
			Phone	no ▶ 906-789-1872
May the IRS discuss this return with the preparer shown above? See instructions <span style="float:right">▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>				



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b> <b>Total.</b> Add lines 1-3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11</b> <b>Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13</b> <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	%
<b>16a</b> <b>33 1/3 % support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b</b> <b>33 1/3 % support test—2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a</b> <b>10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b</b> <b>10%-facts-and-circumstances test—2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	6,527	502	212	88	160	7,489
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	1,752	1,917	1,881	1,903	1,776	9,229
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5	8,279	2,419	2,093	1,991	1,936	16,718
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)	8,279	2,419	2,093	1,991	1,936	16,718

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	8,279	2,419	2,093	1,991	1,936	16,718
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	769	1,009	1,904	1,577	2,237	7,496
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	769	1,009	1,904	1,577	2,237	7,496
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	9,048	3,428	3,997	3,568	4,173	24,214
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	69.0427 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	38.2191 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	30.9573 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	23.0437 %

**19a 33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☒

**b 33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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



**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

**Supplemental Information**

N/A

UPPER PENINSULA SENIOR COMPANION

38-2953723

FYE: 12/31/2008

**FEDERAL STATEMENTS**

**Statement 4-Form 990-EZ, Part I, Line 10-Grants and Similar Amounts Paid**

Name

Address

Date of Gift      Cash Contribution

10/9/2008

\$600.00

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
FUNDRAISER	\$
FUNDRAISING EXPENSES	340
Expenses	
MICHIGAN DEPT OF LABOR	20
MISC. EXP	11
Total	\$ 371

**Statement 2 - Explanation for Not Filing on Time**Description

The 990-N postcard filing requirement for organizations with average gross receipts less than \$25,000 was not known in 2008.

**Federal Statements****Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose****Description**

The purpose of this organization shall be to promote, through financial support, voluntary Senior Companion Programs. Eligibility for financial support are Senior Companion Programs established to provide low-income older adults with the opportunity to serve their communities in retirement years in charitable endeavors and educational programs not for pecuniary gain. The Foundation shall promote and support Senior Companion Programs to work in a variety of settings including, but not limited to, volunteering to work in mental health facilities with the mentally ill and developmentally disabled older adults. Companions assist chronically-impaired older adults including veterans, alzheimer patients, those who are blind and deaf, recovering substance abusers, men and women recuperating from major surgery, as well as those who are simply frail after long lives. Respite care is also one of the many contributions a Senior Companion makes.