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Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

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

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

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

C912
2009
Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning <u>Dec. 31</u> , 2009, and ending <u>Dec. 31</u> , 2009	
B Check if applicable	
<input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	
C Name of organization DECLERK & ASSOCIATES 415 NICHOLS RD BEAUMONT, MI 48022	
D Employer identification number 38 6019231	
E Telephone number 269/463-6574	
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) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c) () (insert no) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

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

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

	Revenue	Expenses	Net Assets
1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contract	2	
3	Membership dues and assessments	3	147400
4	Investment income	4	671060
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)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	2784918
b	Less: direct expenses other than fundraising expenses	6b	2204976
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	779922
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	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	1466450
10	Grants and similar amounts paid (attach schedule)	10	375000
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	
14	Occupancy, rent, utilities, and maintenance	14	71000
15	Printing, publications, postage, and shipping	15	1722
16	Other expenses (describe ►)	16	30100
17	Total expenses. Add lines 10 through 16 ►	17	4805820
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	915620
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	590840
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	6855135

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

(See the instructions for Part II.)			(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	RECEIVED	5908467	22 6855135
23	Land and buildings	3084		23
24	Other assets (describe ►)	JAN 10 2011	OSC	24
25	Total assets		5908461	25 6855135
26	Total liabilities (describe ►)	OPEN	117	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)		5908467	27 6855135

Part-III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? *ORGANIZATION: MEDICAL EDUCATION PROVIDE SERVICES*
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, and other relevant information for each program title.

Expenses
quired for section
(c)(3) and 501(c)(4)
anizations and section
7(a)(1) trusts, optional
others)

28	ELIZABETH SEARS 2227 ORNDALE WILMINGTON 19120 (Grants \$ 500.00) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
29	ROBERTS, LINDA 2227 ORNDALE 19120 DOUGLASS, MI 49041 (Grants \$ 500.00) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a
30	HAYLEY, RENEE BERG 8713 DEERFIELD PLACE E.D. BIRMINGHAM CENTER MI 48102 (Grants \$ 500.00) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a
31	Other program services (attach schedule) <i>TRANSPORT C.R.</i> (Grants \$ 500.00) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a) ► <input type="checkbox"/> 32 3750.00	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

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

	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	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.	35a	X
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35b	
b If "Yes," has it filed a tax return on Form 990-T for this year?	36	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	37a	
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	17,664.90
b Gross receipts, included on line 9, for public use of club facilities	40a	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40b	X
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40c	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	40d	
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	40e	X
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.		
41 List the states with which a copy of this return is filed. ► _____		
42a The organization's books are in care of ► _____ Telephone no. ► _____ Located at ► _____ ZIP + 4 ► _____		
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)?	42b	X
If "Yes," enter the name of the foreign country: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42c	X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► _____	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

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

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No 46

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II Yes No 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Yes No 48

49a Did the organization make any transfers to an exempt non-charitable related organization? Yes No 49a

b If "Yes," was the related organization a section 527 organization? Yes No 49b

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

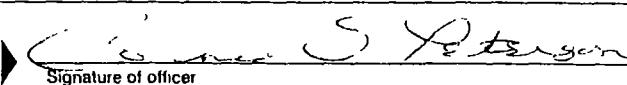
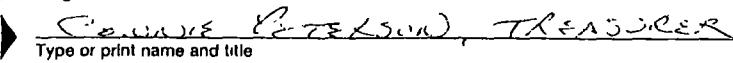
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

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

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

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

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

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 officer) is based on all information of which preparer has any knowledge			
		Date	10/12/10	
	Signature of officer			
				
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
			EIN	►
			Phone no	►
May the IRS discuss this return with the preparer shown above? See instructions ► <input type="checkbox"/> Yes <input type="checkbox"/> No				

مکالمہ

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

النحوين، m_1 ٤٨٦٤٣

7/20/09

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תְּאַמְּנָה

عمر نہادت، سرس بی، سوت پر
کچھ کچھ اور سهل و سهل