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Form **990-PF**

**Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation**

OMB No 1545-0052

**2010**

Department of the Treasury  
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2010, or tax year beginning , and ending

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

Name of foundation

**MEG Tuition Reimbursement Program**

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

**6153 South Dort Highway**

Room/suite

City or town, state, and ZIP code

**Grand Blanc MI 48439**

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) ▶ \$ **32,027**  
J Accounting method  Cash  Accrual  
 Other (specify)

A Employer identification number  
**38-3547803**

B Telephone number (see page 10 of the instructions)  
**810-694-4151**

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 page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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Revenue		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" 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	1,050	1,050	1,050	
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)		0		
8	Net short-term capital gain			0	
9	Income modifications				
10a	Gross sales less returns & allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule) <b>Stmt 1</b>	976	976	976	
12	<b>Total.</b> Add lines 1 through 11	2,026	2,026	2,026	

Operating and Administrative Expenses		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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)				
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	419			419
22	Printing and publications				
23	Other expenses (att sch) <b>Stmt 2</b>	2,386			2,386
24	<b>Total operating and administrative expenses.</b> Add lines 13 through 23	2,805	0		2,805
25	Contributions, gifts, grants paid	3,401			3,401
26	<b>Total expenses and disbursements.</b> Add lines 24 and 25	6,206	0		6,206
27	Subtract line 26 from line 12				
a	<b>Excess of revenue over expenses and disbursements</b>	-4,180			
b	<b>Net investment income</b> (if negative, enter -0-)		2,026		
c	<b>Adjusted net income</b> (if negative, enter -0-)			2,026	

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For Paperwork Reduction Act Notice, see page 30 of the instructions.

Form 990-PF (2010)

15P

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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			
	2	Savings and temporary cash investments	36,207	32,027	32,027
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
15	Other assets (describe ▶ )				
16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	36,207	32,027	32,027	
Liabilities	17	Accounts payable and accrued expenses			
	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	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	36,207	32,027	
30	<b>Total net assets or fund balances</b> (see page 17 of the instructions)	36,207	32,027		
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)	36,207	32,027		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	36,207
2	Enter amount from Part I, line 27a	2	-4,180
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	32,027
5	Decreases not included in line 2 (itemize) ▶	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 30	6	32,027

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., 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.)
<b>1a N/A</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

(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)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V 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))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b> Capital gain net income or (net capital loss) <span style="font-size: 2em; vertical-align: middle;">}</span> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	<b>2</b>	
<b>3</b> 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 pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	<b>3</b>	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	<b>6,212</b>		
2008	<b>10,044</b>		
2007	<b>10,723</b>		
2006	<b>19,199</b>		
2005	<b>11,802</b>		

  

<b>2</b> Total of line 1, column (d)	<b>2</b>	
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	
<b>4</b> Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	<b>4</b>	<b>0</b>
<b>5</b> Multiply line 4 by line 3	<b>5</b>	
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	<b>20</b>
<b>7</b> Add lines 5 and 6	<b>7</b>	<b>20</b>
<b>8</b> Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	<b>8</b>	<b>6,206</b>

**Part VI Excise Tax Based on Investment Income** (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	20
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	20
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	20
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	20
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	
11	Enter the amount of line 10 to be <b>Credited to 2011 estimated tax</b> <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		X
1b		X
1c	N/A	
2		X
3	X	
4a		X
4b	N/A	
5		X
6	X	
7	X	
8a	MI	
8b	X	
9		X
10		X

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

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 page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <b>N/A</b>	13	X	
14	The books are in care of ▶ <b>Ann Hunt</b> Telephone no ▶ <b>6153 S Dort Hwy</b> Located at ▶ <b>Grand Blanc</b> MI ZIP+4 ▶ <b>48439</b>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year ▶ <b>15</b>			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <b>N/A</b> ▶ <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? <b>N/A</b>	1c	
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 of the instructions ) <b>N/A</b>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010 ) <b>N/A</b>	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4b	X

**Part VII-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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?  Yes  No **N/A** **5b**

Organizations relying on a current notice regarding disaster assistance check here

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? **N/A**  Yes  No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** **X**

If "Yes" to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

**b** If Yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A** **7b**

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the 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
See Statement 3				

**2 Compensation of five highest-paid employees (other than those included on line 1 — see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Total number of other employees paid over \$50,000** ▶ **0**

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

**3 Five highest-paid independent contractors for professional services (see page 23 of the 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 ▶

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

1	Expenses
N/A	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

1	Amount
N/A	
2	
All other program-related investments See page 24 of the instructions	
3	

Total. Add lines 1 through 3 ▶

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	0
<b>b</b>	Average of monthly cash balances	<b>1b</b>	0
<b>c</b>	Fair market value of all other assets (see page 25 of the instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	0
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	0
<b>4</b>	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	<b>4</b>	0
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	0
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	0

**Part XI Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5	<b>2a</b>	20
<b>b</b>	Income tax for 2010 (This does not include the tax from Part VI)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	20
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	-20
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	-20
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	<b>7</b>	-20

**Part XII Qualifying Distributions** (see page 25 of the instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	6,206
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	6,206
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	<b>5</b>	20
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	6,186

**Note.** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

**Part XIII Undistributed Income** (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
<b>1</b> Distributable amount for 2010 from Part XI, line 7				-20
<b>2</b> Undistributed income, if any, as of the end of 2010				
<b>a</b> Enter amount for 2009 only				
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2010				
<b>a</b> From 2005	11,830			
<b>b</b> From 2006	19,303			
<b>c</b> From 2007	10,763			
<b>d</b> From 2008	10,044			
<b>e</b> From 2009	6,304			
<b>f</b> Total of lines 3a through e	58,244			
<b>4</b> Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ <u>6,206</u>				
<b>a</b> Applied to 2009, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
<b>d</b> Applied to 2010 distributable amount				-20
<b>e</b> Remaining amount distributed out of corpus	6,226			
<b>5</b> Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	64,470			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
<b>e</b> Undistributed income for 2009 Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
<b>f</b> Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
<b>8</b> Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	11,830			
<b>9</b> Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	52,640			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2006	19,303			
<b>b</b> Excess from 2007	10,763			
<b>c</b> Excess from 2008	10,044			
<b>d</b> Excess from 2009	6,304			
<b>e</b> Excess from 2010	6,226			

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling ▶

**b** Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
<b>b</b> 85% of line 2a					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the 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) )  
**N/A**

**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  
**N/A**

**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. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

**a** The name, address, and telephone number of the person to whom applications should be addressed  
**N/A**

**b** The form in which applications should be submitted and information and materials they should include  
**N/A**

**c** Any submission deadlines  
**N/A**

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors  
**N/A**

**Part XV Supplementary Information (continued)**

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year <b>Various tuition reimburse</b>	None	N/A	Tuition	3,401
<b>Total</b>				▶ 3a 3,401
b Approved for future payment <b>N/A</b>				
<b>Total</b>				▶ 3b





## Federal Statements

### Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
Unrealized gain	\$ 976	\$ 976	\$ 976
Total	<u>\$ 976</u>	<u>\$ 976</u>	<u>\$ 976</u>

### Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
Lost time reimbursement to lo	1,413			1,413
Professional fees	250			250
License	20			20
ERISA Bond	500			500
Postage & supplies	157			157
Taxes paid	46			46
Total	<u>\$ 2,386</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,386</u>

**Federal Statements**

**Statement 3 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Lisa Blake 31600 W. 13 Mile Rd., Suite 121 Farmington Hills MI 48334	President	1.00	0	0	0
Lillian Hardy 3000 Conner Detroit MI 48215	Secretary	1.00	0	0	0
Ann Hunt 6153 Dort Highway Grand Blanc MI 48439	Treasurer	1.00	0	0	0
Duane Spencer 180 E. Silver Bell Rd. Lake Orion MI 48360	Vice Preside	1.00	0	0	0
Margarita Reyna 180 E. Silver Bell Rd. Lake Orion MI 48360	Director	1.00	0	0	0
Vickie Price 812 Leith St. Flint MI 48506	Director	1.00	0	0	0
Susan Carey 2103 Rollins Grand Blanc MI 48439	Director	1.00	0	0	0

**MEG TUITION REIMBURSEMENT PROGRAM**

**BY-LAWS**

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**ARTICLE I – PREAMBLE**

This Program declares for its objectives and aspirations the following: To provide MEG OPEIU employees with a tuition reimbursement, including books. The purposes for which the MEG Tuition Reimbursement Program is organized are exclusively religious, charitable, scientific, literary and educational within the meaning of Section 501[c](3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.

**ARTICLE II – NAME**

This Program, located in Grand Blanc, Michigan, shall be known as the MEG TUITION REIMBURSEMENT PROGRAM.

**ARTICLE III – EXISTENCE**

This Program cannot be dissolved while there is a minimum balance of Five Hundred Dollars (\$500.00) on hand. In the event of dissolution, the residual assets of the organization will be turned over to one or more organizations which themselves are exempt as organizations described in Sections 501[c](3) and 170[c](2) of the Internal Revenue Code of 1986 or corresponding sections of any prior or future Internal Revenue Code, or to the Federal, State, or Local government for exclusive public purposes.

**ARTICLE IV – MEMBERSHIP**

Program participants are defined as persons who are active employees of a UAW MEG Local and members in good standing of OPEIU.

**ARTICLE V – EDUCATION COMMITTEE**

Section 1. The OPEIU/MEG Education Committee is the highest authority of this Program.

Section 2. It shall be the aim of the Program to have appointed to the Education Committee, the most capable members of the various groups comprising the Membership of OPEIU Locals 42, 393, and 459.

Section 3. The officers and members of the Committee shall be appointed by the Chairperson of the OPEIU/MEG Bargaining Committee and shall hold office for a term which shall concur with the term of the Agreement between MEG/OPEIU Locals 42, 393 and 459 and the UAW Local Union Council, which term shall expire two (2) months subsequent to the expiration of the Agreement.

Section 4. The liability of the members of the Education Committee is limited in accordance with the laws of the State of Michigan.

#### ARTICLE VI – MEETINGS

Section 1. Regular meetings of the OPEIU/MEG Education Committee shall be held July and January each year at a place designated by the President of the Committee.

Section 2. Three (3) members in good standing shall constitute a quorum for any regular or special meetings of the Committee. No meeting shall be called to order unless such quorum is present.

Section 3. When necessary, meetings may be held by conference call.

#### ARTICLE VII – OFFICERS AND DUTIES

Section 1.

- (a) This Committee shall have the following officers: President, Vice President, Secretary, Treasurer, two (2) Trustees, and one (1) Committee Member at Large;
- (b) All fiduciary officers of this Committee shall be bonded in accordance with the requirements of the IRS; but in no event for an amount less than \$10,000;
- (c) Every person required to file any report under this Article shall maintain records on the matters required to be reported which will provide in sufficient detail, the necessary basic information and date from which the documents filed with the IRS may be verified, explained, or clarified, and checked for accuracy and completeness, and shall include vouchers, work sheets, receipts and applicable resolutions, and shall keep such records available for examinations for a period of not less than five (5) years after the filing of the documents based on the information which they contain.
- (d) Notwithstanding any other provision of these By-Laws, this organization shall not carry on any activities not permitted to be carried on by an organization except from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.

Section 2. **PRESIDENT** – The President shall preside at all Committee meetings; shall preserve order during its deliberations, sign all checks drawn on the treasury; transact such other business as may pertain to this office and which may be necessary to proper functioning of this Program; and shall have such other powers and duties as are provided for in these By-Laws.

Section 3. **VICE PRESIDENT** – The Vice President shall perform the duties of the President in the absence of that officer, and in case of resignation or death of the President, shall perform the duties of the President until a new President is appointed by the OPEIU/MEG Bargaining Committee Chairperson as provided in these By-Laws. The Vice President shall also preside when called upon by the President and at times when the President may be temporarily unable to discharge her/his duties.

Section 4. **SECRETARY** – The Secretary shall keep the Minutes of all meetings and send out all meeting notices.

Section 5. **TREASURER** – The Treasurer shall perform the following duties:

- (a) Keep all financial accounts of this Program and shall maintain correct and proper accounts; Make all disbursements for this Program as provided for in Article X of these By-Laws; Keep a correct record of all monies received and expended and prepare bi-annual financial statements to be submitted to the Committee.
- (b) Deposit all funds of this Program in a bank or institution approved by the Committee; Submit all books and records to the Trustees for audit and approval whenever called upon to do so, and, upon the expiration of the Treasurer's term, turn over to the successor all properties and assets, including funds, books, and records of this Program. Before turning over such properties and assets to the successor, the Treasurer must see to it that such successor is properly bonded in accordance with Article VI, Section 1 (b).
- (c) Be required to include in each bi-annual report the Social Security number, name and address of all participating employees.
- (d) Make available the information contained in the above-mentioned reports to all of the OPEIU Locals 42, 393 and 459's members, upon request.
- (e) Shall preserve all records in accordance with the provisions of the IRS Code, which have been turned over to her/him until these records are actually five (5) years old. The Treasurer shall turn over to the successor all such records to be kept until they are five (5) years old.

Section 6. **TRUSTEES** – The Trustees will approve or disapprove each check issued by the Treasurer. Reasons for failure to approve will be submitted to the Committee who will then make a determination.

#### ARTICLE IX – REMOVAL OF OFFICERS

Section 1. All officers, Trustees and Committee Members are deemed "officials" within the purview of this Article.

Section 2. Any official who has been found guilty of any of the following offenses shall be removed from office:

- (a) Dishonesty in the conduct of her/his office, fraud, corruption, accepting any bribes or intimidation of any members.
- (b) Abuse of office or gross negligence in the conduct of her/his office.
- (c) Conduct unbecoming an official of the Program.

ARTICLE X – USE OF FUNDS

Section 1. The funds of this Program cannot be divided in any way among individual members and can be utilized only for valid Program purposes.

Section 2. The MEG Tuition Reimbursement Program Fund shall be used for the payment of expenses incurred by this Program and as a depository for its moneys.

Section 3. All disbursements shall be made by checks drawn on the Fund and shall be signed by either the President or Vice President of the Committee and the Treasurer.

Section 4. The fiscal year of this Program shall be the twelve (12) month period ending with the last day of the month of December of each year.

ARTICLE XI – AUDITING OF BOOKS

The Trustees shall approve every check issued by the Program, shall periodically (at least bi-annually and at the end of each fiscal year) audit all books, vouchers, and other financial records of the Program, and shall report each such audit to the Committee.

ARTICLE XII – PROCEDURE FOR REIMBURSEMENT

OPEIU/MEG Employees will receive a tuition refund, including books, not to exceed \$100 per calendar year for health and personal enhancement courses, \$1,000 per calendar year for non-degree courses and \$3,000 per calendar year for degree seeking courses taken at an accredited four-year college or graduate school, upon satisfactory completion of an approved course at an approved education or training institution during non-working hours while on the active roll of the Employer.

Laid off Employees will be entitled to a one-time maximum benefit of tuition assistance as follows:

Seniority	
1 – 3 years	\$600
3 – 4 years	\$700
4 or more years	\$800

If the Employee does not complete the course or does not pass the class with a satisfactory grade, the Employee will be responsible for payment to said institution.

Any requests for tuition assistance must be made to the OPEIU/MEG Education Committee, in writing, prior to enrollment and should contain all courses that are to be taken, as well as the cost of such courses. Necessary fees such as registration, lab and processing fees will not be covered. After the request has been received, Employees will be notified in writing of the approval or denial of the tuition request. Passing grades and receipt of payment must be submitted upon completion of the course(s) in order to be reimbursed. Employees will be paid according to classes taken during January-December of the given year up to their entitlement under the Agreement.

Reimbursement payments will be made in July and January.

The following programs will be approved:

- (a) Courses taken to complete the requirements for a grammar school certificate or high school diploma.
- (b) Any literacy courses or courses in fundamental reading and mathematics. These include courses usually designed to teach sixth-grade competency in reading, writing and numerical skills.
- (c) Any required or pertinent elective courses taken in a degree-seeking program.
- (d) Courses in union education.
- (e) Health and personal enhancement. (These classes may be taken without prior approval.)

Guideline disputes shall **not** be subject to the grievance procedure.

### ARTICLE XIII – AMENDMENTS

Section 1. A proposed amendment to these By-Laws may be introduced by the Committee, or by a petition containing the proposed amendment which has been signed by at least ten percent (10%) of the members in good standing of OPEIU Locals 42, 393 and 459. Such petition must be presented to the Committee before it can be considered by the MEG/OPEIU membership.

Section 2. The Committee shall include the proposed amendment to be read at the next joint OPEIU/MEG meeting.