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Form **990-T**  
Department of the Treasury  
Internal Revenue Service

**AMENDED RETURN**  
**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

For calendar year 2011 or other tax year beginning **OCT 1, 2011**, and ending **SEP 30, 2012**

OMB No 1545-0087  
**2011**  
Open to Public Inspection for 501(c)(3) Organizations Only

**A** ☐ Check box if address changed

**B** Exempt under section  
☒ 501(c)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a)

**C** Book value of all assets at end of year  
**304797012.**

**D** Employer identification number (Employees' trust, see instructions)  
**38-2397643**

**E** Unrelated business activity codes (See instructions)  
**524298**

**F** Group exemption number (See instructions.)

**G** Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

**H** Describe the organization's primary unrelated business activity. **SEE STATEMENT 1**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of **DAVID MAZURKIEWICZ** Telephone number **(810) 342-2000**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance			
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions; attach schedule.) <b>STATEMENT 3</b>	53,241.		53,241.
13	<b>Total.</b> Combine lines 3 through 12	53,241.		53,241.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)		
14	Compensation of officers, directors, and trustees (Schedule K)	
15	Salaries and wages	
16	Repairs and maintenance	
17	Bad debts	
18	Interest (attach schedule)	
19	Taxes and licenses	
20	Charitable contributions (See instructions for limitation rules)	
21	Depreciation (attach Form 4562)	
22	Less depreciation claimed on Schedule A and elsewhere on return	
23	Depletion	
24	Contributions to deferred compensation plans	
25	Employee benefit programs	
26	Excess exempt expenses (Schedule I)	
27	Excess readership costs (Schedule J)	
28	Other deductions (attach schedule)	
29	<b>Total deductions.</b> Add lines 14 through 28	0.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	53,241.
31	Net operating loss deduction (limited to the amount on line 30)	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	53,241.
33	Specific deduction (Generally \$1,000, but see instructions for exceptions.)	1,000.
34	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	52,241.

**STATUTE UNIT RECEIVED**  
**JAN 03 2018**  
**TPR BRANCH OGDEN**

**RECEIVED**  
**DEC 27 2017**  
**OGDEN**

JAN 05 2018

NO STATUTE ISSUE #0436896898

SCANNED JAN 09 2018  
REMARK DATE DEC 15 2017

911-010

but 69

**Part III Tax Computation****35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☒ See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ 50,000. (2) \$ 25,000. (3) \$ 9,925,000.

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)

(2) Additional 3% tax (not more than \$100,000)

**c** Income tax on the amount on line 34

SEE STATEMENT 4

35c 8,060.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:☐ Tax rate schedule or ☐ Schedule D (Form 1041)

36

**37 Proxy tax.** See instructions

37

**38 Alternative minimum tax**

38

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies

39 8,060.

**Part IV Tax and Payments****40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)

40a

**b** Other credits (see instructions)

40b

**c** General business credit. Attach Form 3800

40c

**d** Credit for prior year minimum tax (attach Form 8801 or 8827)

40d

**e** Total credits. Add lines 40a through 40d

40e

**41** Subtract line 40e from line 39

41 8,060.

**42** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)

42

**43** Total tax. Add lines 41 and 42

43 8,060.

**44a** Payments: A 2010 overpayment credited to 2011

44a 13,836.

**b** 2011 estimated tax payments

44b 260,000.

**c** Tax deposited with Form 8868

44c

**d** Foreign organizations: Tax paid or withheld at source (see instructions)

44d

**e** Backup withholding (see instructions)

44e

**f** Credit for small employer health insurance premiums (Attach Form 8941)

44f

**g** Other credits and payments.☐ Form 2439☐ Form 4136☐ Other

Total

44g

**45** Total payments. Add lines 44a through 44g

45 273,836.

**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐

46

**47** Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed

47

**48** Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid

48 265,776.

**49** Enter the amount of line 48 you want: Credited to 2012 estimated tax 265,776. Refunded

49 0.

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)**1** At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and

Yes No

Financial Accounts. If YES, enter the name of the foreign country here

X

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

X

**3** Enter the amount of tax-exempt interest received or accrued during the tax year \$**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation N/A**1** Inventory at beginning of year

1

**2** Purchases

2

**3** Cost of labor

3

**4a** Additional section 263A costs

4a

**b** Other costs (attach schedule)

4b

**5** Total. Add lines 1 through 4b

5

**6** Inventory at end of year

6

**7** Cost of goods sold. Subtract line 6

7

from line 5. Enter here and in Part I, line 2

**8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

Sign Here

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

Signature of officer

Date

SENIOR VICE

PRESIDENT &amp; CFO

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

DAVID LOWENTHAL

DAVID LOWENTHAL

10/23/17

P00378651

Firm's name PLANTE &amp; MORAN, PLLC

Firm's EIN 38-1357951

750 TRADE CENTRE WAY, STE. 300

Firm's address PORTAGE, MI 49002

Phone no. (269) 567-4500

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)(b) **Total deductions.**

Enter here and on page 1, Part I, line 6, column (B)

0.

0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
<b>Total dividends-received deductions</b> included in column 8				0.

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

**Totals**Add columns 5 and 10  
Enter here and on page 1, Part I,  
line 8, column (A)Add columns 6 and 11  
Enter here and on page 1, Part I,  
line 8, column (B)

0.

0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B)
<b>Totals</b>	0.			0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26
<b>Totals</b>	0.	0.				0.

**Schedule J - Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	0.	0.				0.

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>(5) Totals from Part I</b>	0.	0.				0.
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27
<b>Totals, Part II (lines 1-5)</b>	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			0.

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FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
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SUBPART F INCOME FROM CAPTIVE INSURANCE COMPANY RELATED TO PHYSICIANS

TO FORM 990-T, PAGE 1

## FOOTNOTES

## STATEMENT 2

THE FORM 990-T IS BEING AMENDED TO INCLUDE THE FORM 5471 ATTACHMENT THAT WAS ORIGINALLY OMITTED FROM THE RETURN. THIS ERROR DID NOT RESULT IN AN OMISSION OF ANY INCOME FROM THE RETURN. THE RETURN IS BEING FILED UNDER THE DELINQUENT INTERNATIONAL INFORMATION RETURN SUBMISSION PROCEDURES.

FORM 990-T

OTHER INCOME

STATEMENT 3

DESCRIPTION

AMOUNT

INCOME FROM CAPTIVE INSURANCE COMPANY UNRELATED

53,241.

TOTAL TO FORM 990-T, PAGE 1, LINE 12

53,241.

## FORM 990-T

## TAX COMPUTATION

## STATEMENT 4

1. TAXABLE INCOME . . . . .	52,241	
2. LESSER OF LINE 1 OR FIRST BRACKET AMOUNT .	50,000	
3. LINE 1 LESS LINE 2 . . . . .	2,241	
4. LESSER OF LINE 3 OR SECOND BRACKET AMOUNT .	2,241	
5. LINE 3 LESS LINE 4 . . . . .	0	
6. INCOME SUBJECT TO 34% TAX RATE . . . . .	0	
7. INCOME SUBJECT TO 35% TAX RATE . . . . .	0	
8. 15 PERCENT OF LINE 2 . . . . .	7,500	
9. 25 PERCENT OF LINE 4 . . . . .	560	
10. 34 PERCENT OF LINE 6 . . . . .	0	
11. 35 PERCENT OF LINE 7 . . . . .	0	
12. ADDITIONAL 5% SURTAX. . . . .	0	
13. ADDITIONAL 3% SURTAX . . . . .	0	
14. TOTAL OF LINES 8 THROUGH 13 TO FORM 990-T, PAGE 2, LINE 35C		8,060