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Form 990

Return of Organization Exempt From Income Tax  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

A For the 2014 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <b>MICHIGAN CITIZENS FOR FISCAL RESPONSIBILITY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) <b>106 ALLEGAN</b>		D Employer identification number <b>27-1993953</b>
	Room/suite		E Telephone number <b>517-267-9012</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>LANSING, MI 48933</b>		F Gross receipts <b>1,397,997.</b>
	F Name and address of principal officer <b>STEPHEN LINDER 106 W ALLEGAN, LANSING, MI 48933</b>		G Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
	J Website: <b>N/A</b>		If "No," attach a list. (see instructions)
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: <b>2010</b> M State of legal domicile: <b>MI</b>

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO INFORM AND EDUCATE THE PUBLIC ON FISCAL POLICY ISSUES.</b>
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) <b>3</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b) <b>3</b>
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) <b>0</b>
	6 Total number of volunteers (estimate if necessary) <b>0</b>
	7a Total unrelated business revenue from Part VIII, column (C), line 12 <b>0.</b>
7b Net unrelated business taxable income from Form 990-T, line 34 <b>0.</b>	
Revenue	8 Contributions and grants (Part VIII, line 1h) <b>1,390,585.</b>
	9 Program service revenue (Part VIII, line 2g) <b>0.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>47.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>0.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>1,390,632.</b>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>74,000.</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>0.</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>
	16b Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b>
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>1,294,166.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>1,368,166.</b>
	19 Revenue less expenses. Subtract line 18 from line 12 <b>22,466.</b>
	20 Total assets (Part X, line 16) <b>22,469.</b>
21 Total liabilities (Part X, line 26) <b>0.</b>	
22 Net assets or fund balances. Subtract line 21 from line 20 <b>22,469.</b>	

## Part II Signature Block

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.

Sign Here	Signature of officer <b>STEPHEN LINDER, PRESIDENT</b>	Date <b>7/16/16</b>			
	Type or print name and title				
Paid Preparer	Print/Type preparer's name <b>ANDREW C. RICHNER</b>	Preparer's signature 	Date <b>7/16/16</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01780773</b>
Use Only	Firm's name <b>ANDREW C. RICHNER</b>		Firm's EIN <b>38-0425840</b>		
	Firm's address <b>500 WOODWARD AVE STE 3500 DETROIT, MI 48226</b>		Phone no. <b>(248) 642-9692</b>		

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

432001 11-07-14 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III .....

1 Briefly describe the organization's mission:

**TO INFORM AND EDUCATE PUBLIC ON FISCAL POLICY ISSUES.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .....  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? .....  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code. \_\_\_\_\_) (Expenses \$ **855,000.** Including grants of \$ **74,000.**) (Revenue \$ **0.**)  
**SUPPORT TO ORGANIZATIONS WITH SIMILAR EXEMPT PURPOSES.**

4b (Code: \_\_\_\_\_) (Expenses \$ **10,000.** Including grants of \$ **0.**) (Revenue \$ **0.**)  
**COMMUNICATION WITH AND EDUCATION OF THE PUBLIC REGARDING FISCAL ISSUES.**

4c (Code. \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ Including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ Including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► **865,000.**

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**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul>	11a	X
11b .....	11b	X
11c .....	11c	X
11d .....	11d	X
11e .....	11e	X
11f .....	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	12a	X
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....	14a	X
14b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	20b	

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**Part IV Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .....	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III .....	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J .....	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a .....	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a X	
b Is the organization 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 .....	25b X	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II .....	26 X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III .....	27 X	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	28a X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	28b X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV .....	28c X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations?		
If "Yes," complete Schedule N, Part I .....	31 X	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II .....	32 X	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I .....	33 X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 .....	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 .....	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 .....	36 X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI .....	37 X	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O .....	38 X	

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter 0 if not applicable .....	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter 0 if not applicable .....	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	0
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) .....		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O .....		
4a 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)? .....	4a	X
b If "Yes," enter the name of the foreign country. ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). .....		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886 T? .....	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year .....	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? .....	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 .....	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders .....	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? .....	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? .....		
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....	13b	
c Enter the amount of reserves on hand .....	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year? .....	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O .....		

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		1a	3	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	3	X	X
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
1b	Enter the number of voting members included in line 1a, above, who are independent	1b	3	X	X
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3	X	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	X	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5	X	X
6	Did the organization have members or stockholders?		6	X	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	X	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	X
b	Each committee with authority to act on behalf of the governing body?		8b	X	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9	X	X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		
14	Did the organization have a written document retention and destruction policy?	13	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	14	X
b	Other officers or key employees of the organization		
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	15a	X
		16b	X

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 

Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ► **ELLEN KLETZKA - (517) 267-9012**  
**106 W ALLEGAN ST, LANSING, MI 48933**

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Check if Schedule O contains a response or note to any line in this Part VII**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0 in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099 MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
  - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order. Individual trustees or directors; Institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

MICHIGAN CITIZENS FOR FISCAL  
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## Form 990 (2014)

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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

0

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

MICHIGAN CITIZENS FOR FISCAL  
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Form 990 (2014)

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns .....	1a			
	b Membership dues .....	1b			
	c Fundraising events .....	1c	87,385.		
	d Related organizations .....	1d			
	e Government grants (contributions) .....	1e			
	f All other contributions, gifts, grants, and similar amounts not included above .....	1f	1,303,200.		
	g Noncash contributions included in lines 1a-1f. \$				
	<b>h Total. Add lines 1a-1f</b> .....		1,390,585.		
		<b>Business Code</b>			
<b>Program Service Revenue</b>	2 a .....				
	b .....				
	c .....				
	d .....				
	e .....				
	f All other program service revenue .....				
	<b>g Total. Add lines 2a-2f</b> .....				
	3 Investment income (including dividends, interest, and other similar amounts) .....		47.		
	4 Income from investment of tax-exempt bond proceeds .....				
5 Royalties .....					
<b>Other Revenue</b>	6 a Gross rents .....	(i) Real	(ii) Personal		
	b Less: rental expenses .....				
	c Rental income or (loss) .....				
	d Net rental income or (loss) .....				
	7 a Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other		
	b Less: cost or other basis and sales expenses .....				
	c Gain or (loss) .....				
	d Net gain or (loss) .....				
	8 a Gross income from fundraising events (not including \$ <b>87,385.</b> of contributions reported on line 1c). See Part IV, line 18 .....	a	7,365.		
b Less: direct expenses .....	b	7,365.	0.		
c Net income or (loss) from fundraising events .....					
9 a Gross income from gaming activities See Part IV, line 19 .....	a				
b Less: direct expenses .....	b				
c Net income or (loss) from gaming activities .....					
10 a Gross sales of inventory, less returns and allowances .....	a				
b Less: cost of goods sold .....	b				
c Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>	<b>Business Code</b>				
11 a .....					
b .....					
c .....					
d All other revenue .....					
e Total. Add lines 11a-11d .....					
<b>12 Total revenue. See Instructions</b> .....		1,390,632.	0.	0.	47.

**MICHIGAN CITIZENS FOR FISCAL  
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Form 990 (2014)

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**Part IX Statement of Functional Expenses**

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....	74,000.	74,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....				
9 Other employee benefits .....				
10 Payroll taxes .....				
11 Fees for services (non-employees):				
a Management .....				
b Legal .....	620.		620.	
c Accounting .....	400.		400.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) .....				
12 Advertising and promotion .....	9,938.	9,938.		
13 Office expenses .....				
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....				
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....				
23 Insurance .....				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) .....				
a <b>MEMBERSHIP DUES</b>	781,000.	781,000.		
b <b>POLITICAL ADVOCACY CONT</b>	366,250.		366,250.	
c <b>MISC POLITICAL ADV EXP</b>	135,556.		135,556.	
d <b>BANK FEES</b>	320.		320.	
e All other expenses .....	82.	62.	20.	
25 <b>Total functional expenses. Add lines 1 through 24e</b>	1,368,166.	865,000.	503,166.	0.
26 <b>Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.</b>				

Check here ➤  if following SOP 98-2 (ASC 958-720)

**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year
	<b>Assets</b>		
1	Cash - non-interest-bearing	3.	1
2	Savings and temporary cash investments	2	
3	Pledges and grants receivable, net	3	
4	Accounts receivable, net	4	
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L	6	
7	Notes and loans receivable, net	7	
8	Inventories for sale or use	8	
9	Prepaid expenses and deferred charges	9	
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
b	Less: accumulated depreciation	10b	10c
11	Investments - publicly traded securities	11	
12	Investments - other securities. See Part IV, line 11	12	
13	Investments - program-related. See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11	15	
16	<b>Total assets. Add lines 1 through 15 (must equal line 34)</b>	3.	18
		<b>22,469.</b>	
	<b>Liabilities</b>		
17	Accounts payable and accrued expenses	17	
18	Grants payable	18	
19	Deferred revenue	19	
20	Tax-exempt bond liabilities	20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D	21	
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	22	
23	Secured mortgages and notes payable to unrelated third parties	23	
24	Unsecured notes and loans payable to unrelated third parties	24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	25	
26	<b>Total liabilities. Add lines 17 through 25</b>	0.	26
		<b>0.</b>	<b>0.</b>
	<b>Net Assets or Fund Balances</b>		
27	Unrestricted net assets	27	
28	Temporarily restricted net assets	28	
29	Permanently restricted net assets	29	
30	Capital stock or trust principal, or current funds	0.	30
31	Paid-in or capital surplus, or land, building, or equipment fund	0.	31
32	Retained earnings, endowment, accumulated income, or other funds	3.	32
33	<b>Total net assets or fund balances</b>	3.	33
34	<b>Total liabilities and net assets/fund balances</b>	3.	34
		<b>22,469.</b>	<b>22,469.</b>

Form 990 (2014)

**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

Form 990 (2014)

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	1,390,632.
2	1,368,166.
3	22,466.
4	3.
5	
6	
7	
8	
9	0.
10	22,469.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	X	X
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2014)

**SCHEDULE C**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

OMB No 1645-0047

**2014**

Open to Public  
Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.  
► Information about Schedule C (Form 990 or 990-EZ) and its Instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization **MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

Employer identification number  
**27-1993953**

**Part I-A** Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ► \$ **501,987.**
- 3 Volunteer hours ..... 0.

**Part I-B** Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C** Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ► \$ **135,737.**
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ► \$ **366,250.**
- 3 Total exempt function expenditures Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ► \$ **501,987.**
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
HARDWORKING AMERICANS COMMITTEE	FENTON, MI 48430	46-1105576	155,000.	0.
REPUBLICAN STATE LEADERSHIP COMMITTE	BETHESDA, MD 20814	05-0532524	135,000.	0.
SENATE MAJORITY PAC	WASHINGTON, DC 20005	45-4184809	1,250.	0.
MICHIGAN REPUBLICAN STATE COMMITTEE	LANSING, MI 48933	38-1221182	75,000.	0.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2014

LHA  
432041  
10-21-14

SEE PART IV FOR CONTINUATION

**MICHIGAN CITIZENS FOR FISCAL**

Schedule C (Form 990 or 990 EZ) 2014 **RESPONSIBILITY**

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**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ►  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ►  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying) .....		
b	Total lobbying expenditures to influence a legislative body (direct lobbying) .....		
c	Total lobbying expenditures (add lines 1a and 1b) .....		
d	Other exempt purpose expenditures .....		
e	Total exempt purpose expenditures (add lines 1c and 1d) .....		
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
	<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>	
	Not over \$500,000	20% of the amount on line 1e	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
g	Grassroots nontaxable amount (enter 25% of line 1f) .....		
h	Subtract line 1g from line 1a. If zero or less, enter -0- .....		
i	Subtract line 1f from line 1c. If zero or less, enter -0- .....		
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate Instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
<b>2a</b> Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2014

**MICHIGAN CITIZENS FOR FISCAL  
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Schedule C (Form 990 or 990-EZ) 2014 27-1993953 Page 3

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? .....			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
c Media advertisements? .....			
d Mailings to members, legislators, or the public? .....			
e Publications, or published or broadcast statements? .....			
f Grants to other organizations for lobbying purposes? .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
i Other activities? .....			
j Total Add lines 1c through 1i .....			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
b If "Yes," enter the amount of any tax incurred under section 4912 .....			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? .....	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	3	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members .....	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year .....	2a	
b Carryover from last year .....	2b	
c Total .....	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	4	
5 Taxable amount of lobbying and political expenditures (see instructions) .....	5	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**PART I-A, LINE 1:**

MONETARY CONTRIBUTIONS TO POLITICAL ORGANIZATIONS, INCLUDING

CONTRIBUTIONS FOR ADMINISTRATIVE AND/OR EDUCATIONAL EXPENSES, AND

PAYMENT FOR SERVICES RENDERED SUCH AS POLLING, ADVERTISING AND

MARKETING.

MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY

Schedule C (Form 990 or 990 EZ) 2014  
**Part IV** Supplemental Information (continued)

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PART I-C CONTINUATION FOR INCOMPLETE NAME/ADDRESS INFORMATION:

HARDWORKING AMERICANS COMMITTEE

13293 CRANE RIDGE DR FENTON, MI 48430

REPUBLICAN STATE LEADERSHIP COMMITTEE

7815 WOODMONT AVE BETHESDA, MD 20814

SENATE MAJORITY PAC

700 13TH ST NW SUITE 600 WASHINGTON, DC 20005

MICHIGAN REPUBLICAN STATE COMMITTEE

520 SEYMORE AVENUE LANSING, MI 48933



**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

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**Schedule G (Form 990 or 990 EZ) 2014**

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990 EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <b>BREAKFAST RECEPTION</b> (event type)	(b) Event #2	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col. (a) through col. (c))
		(event type)	(total number)	(total number)	
Revenue	1 Gross receipts .....	94,750.			94,750.
	2 Less: Contributions .....	87,385.			87,385.
	3 Gross income (line 1 minus line 2) .....	7,365.			7,365.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....	7,365.			7,365.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				7,365.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				0.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990 EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue .....				
Direct Expenses	2 Cash prizes .....				
	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? .....

Yes  No

b If "No," explain: \_\_\_\_\_

\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? .....

Yes  No

b If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_

**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

Schedule G (Form 990 or 990-EZ) 2014 27-1993953 Page 3

11 Does the organization conduct gaming activities with nonmembers? .....  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? .....  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility .....	13a	%
b An outside facility .....	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** Supplemental Information. Provide the explanations required by Part I, line 2b, columns (ii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see Instructions)

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**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

27-1993953 Page 4

**Schedule G (Form 990 or 990-EZ)**

**Part IV Supplemental Information (continued)**





**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

## **Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization

**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

Employer Identification number  
**27-1993953**

OMB No. 1546-0047

**2014**

Open to Public  
Inspection

**PAGE 1 LETTER B REGARDING AMENDED RETURN**

**EXPLANATION OF REASON FOR FILING AMENDED RETURN AND DESCRIPTION OF  
AMENDMENTS.**

**THE RETURN HAS BEEN AMENDED TO MORE ACCURATELY DESCRIBE THE  
ORGANIZATION'S CONTRIBUTIONS AND EXPENDITURES AND TO INCLUDE THE  
APPROPRIATE SCHEDULES TO FURTHER DETAIL THE SAME.**

**PAGE 1, LETTER J: AMENDED TO REPORT NO WEBSITE OF THE ORGANIZATION**

**PART I: SUMMARY AMENDED TO INCLUDE PROPER IDENTIFICATION OF FUNDRAISING  
AND GRANT EFFORTS**

**PART III: AMENDED TO PROPERLY REFLECT THE ORGANIZATION'S EXPENDITURES  
ON PROGRAM SERVICES.**

**PART IV, LINE 3: AMENDED TO REPORT POLITICAL CAMPAIGN ACTIVITIES OF THE  
ORGANIZATION**

**PART IV, LINE 18: AMENDED TO REPORT FUNDRAISING INCOME IN EXCESS OF  
\$15,000**

**PART IV, LINE 21: AMENDED TO DISCLOSE GRANT IN EXCESS OF \$5,000**

**PART V, LINE 6B: AMENDED TO INCLUDE NEGATIVE RESPONSE: SUBSEQUENT TO**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

432211  
08-27-14

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization	MICHIGAN CITIZENS FOR FISCAL RESPONSIBILITY	Employer identification number 27-1993953
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AN INITIAL SOLICITATION, THE ORGANIZATION SENT TO DONORS CONTRIBUTING  
TO A FUNDRAISING EVENT AN EXPRESS STATEMENT THAT THE CONTRIBUTIONS ARE  
NOT TAX DEDUCTIBLE.

PART V, LINE 7: AMENDED TO INCLUDE NEGATIVE RESPONSES

PART VI, SECTION A, LINE 2: AMENDED TO DISCLOSE BUSINESS RELATIONSHIPS  
OF OFFICERS

PART VI, SECTION C, LINE 18: AMENDED TO PROVIDE THAT FORM 990 IS  
AVAILABLE UPON REQUEST

PART VIII: AMENDED TO ALLOCATE CERTAIN CONTRIBUTIONS FROM FUNDRAISING  
EVENTS

PART IX: AMENDED TO PROPERLY ALLOCATE GRANT PROVIDED BY AND EXPENSES OF  
THE ORGANIZATION

SCHEDULE B: AMENDED TO PROVIDE ACCURATE REPORTING OF CONTRIBUTIONS TO  
THE ORGANIZATION IN EXCESS OF \$5,000

SCHEDULE C: ADDED TO REPORT POLITICAL, CAMPAIGN AND LOBBYING  
ACTIVITIES OF THE ORGANIZATION

SCHEDULE G: ADDED TO REPORT FUNDRAISING EVENT FROM WHICH CONTRIBUTIONS  
WERE RECEIVED IN EXCESS OF \$15,000

SCHEDULE I: ADDED TO ADEQUATELY DISCLOSE GRANT MADE BY ORGANIZATION IN  
432212  
08-27-14

**MICHIGAN CITIZENS FOR FISCAL  
RESPONSIBILITY**

**Employer Identification number**  
**27-1993953**

EXCESS OF \$5,000

FORM 990, PART VI, SECTION A, LINE 2:

LINDER, DECOOK & LABRANT ARE EMPLOYEES OF THE STERLING CONSULTING CORPORATION, A MICHIGAN CORPORATION. STEVE LINDER IS A PARTIAL OWNER OF THE STERLING CONSULTING CORPORATION. LAMBERT, EDWARDS AND ASSOCIATES IS THE PRIMARY OWNER OF AND CONTROLS THE STERLING CONSULTING CORPORATION.

FORM 990, PART VI, SECTION B, LINE 11:

A COPY OF THE 990 IS GIVEN TO BOARD MEMBERS FOR REVIEW PRIOR TO ITS FILING;  
THE 990 IS THEN SIGNED BY AN OFFICER OF THE ORGANIZATION AND SENT TO THE  
IRS.

FORM 990, PART VI, SECTION C, LINE 19:

THE ARTICLES OF INCORPORATION ARE AVAILABLE THROUGH THE STATE OF MICHIGAN,  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS, AND THE FORM 990 IS  
AVAILABLE UPON REQUEST.