Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

Department of the Treasury Internal Revenue Service

▶Do not enter social security numbers on this form as it may be made public ▶Go to www.irs.gov/Form990PF for instructions and the latest information. 06/20/10

Open to Public Inspection

			and ending U6/3	30/19	A Emplo	oyer identification number	
TA)	aet	Michigan Hungarian Club			47	-2878594	
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		•				-	1,
		state or province, country, and ZIP or foreign postal code					,
G	rand	d Rapids MI 49548			C if exer	nption application is pending, c	neck nere
Initial return		. ▶ 🗌					
		Final return Amended	return		2 Fo	reign organizations meeting the	•
		Address change Name cha	nge	Ā	85	% test, check here and attach	computation
H	Check t	ype of organization X Section 501(c)(3) exempt private	foundation		E If priva	ate foundation status was termi	nated under
					1		▶ 📋
			X Cash Ac	crual	F If the f	foundation is in a 60-month tem	nination
e	nd of ye	l —			under	section 507(b)(1)(B), check her	re 🕨 📙
		44 664 —	e on cash basis)				
LP	art l_	Analysis of Revenue and Expenses (The total of	(a) Revenue and	(h) blot in	··tt	(a) Adverted ant	
							purposes
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	9		-1				
	10a	Gross sales less returns and allowances]
	ь	Less Cost of goods sold					
	С	Gross profit or (loss) (attach schedule)					1 1
	11	Other income (attach schedule) Stmt 1	1,648	3		1,648	
	12	Total. Add lines 1 through 11	9,170		0	1,648	
S	13	Compensation of officers, directors, trustees, etc	emelle Street SE MI 49548 C				
Se	14	Other employee salaries and wages	0	-		. <u></u>	
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Ad	21	7 7		 			
פ	22	Printing and publications		+			
a	23		2.551	\dagger		1.560	
ij	24					2,200	
rat		Add lines 13 through 23	2,876	5	0	1.560	0
) be	25	Contributions, grifts, grants paid					5,304
0	26	Total expenses and disbursements. Add lines 24 and 25		-	0	1,560	
	27	Subtract ime 26 from line 12	· · · · · · · · · · · · · · · · · · ·	· ·		,	· -
	a	Excess of Tevenue over expenses and disbursements	990	<u> </u>		·	<u> </u>
	b	Net investment income (if negative, enter -0-)			0	1	
	С	Adjusted net income (if negative, enter -0-)				88	1(1)

1 Cash - non-interest-bearing 2 Savings and temporary cash investments 3 11, 455 11, 455 11, 455 11, 455 11, 455 11, 455 11, 455 152 152 152 152 152 152 152 152 152 1		art II	Balance Sheets Attached schedules and amounts in the description column		Beginning of year	End o	f year
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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	9 Enter qualifying distributions from	Part XII line 4			,	5 304
	*		nd complete that	nort using a 10/ toy sate		3,304
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Form 990-PF (2018)	T art VI HISHUCHONS		<u>.</u> .			Form 990-PF (2018

Form	990-PF (2018) West Michigan Hungarian Club 47-2878594				Pag	e 4
Pa	rt VII Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)					
1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ and enter "N/A" on line 1	43	i () ()	, 1	' · · g	1
	Date of ruling or determination letter 02/09/15 (attach copy of letter if necessary—see instructions)	·			<u> </u>	<u></u>
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check	1				
	here X and enter 1% of Part I, line 27b				, 17,	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations, enter 4% of	ا دادا	forms of		פ"ייַה	,
	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			-	<u> </u>
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	ļ			0
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5			-	-
		<u> </u>	þ			Ť.
6	Credits/Payments 2018 estimated tax payments and 2017 overpayment credited to 2018 6a		l		u-	
a			1	J.	12	- 1
b	Exempt foreign organizations – tax withheld at source 6b		1		,,	- 1
С.	Tax paid with application for extension of time to file (Form 8868) 6c		i ,		, ŭ.	Ì
d	Backup withholding erroneously withheld 6d 6d					
7	Total credits and payments Add lines 6a through 6d	7	 			
8	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached	8		_	-	—
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9				
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10				
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ▶ Refunded ▶	11	<u> </u>			
l Pa	rt VII-A Statements Regarding Activities					
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it			<u> - </u>		10
	participate or intervene in any political campaign?			1a	2	<u>X</u>
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the				1	
	instructions for the definition			1b	_ 2	<u>X_</u>
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials			•	' ×	1
	published or distributed by the foundation in connection with the activities				_:	
С	Did the foundation file Form 1120-POL for this year?			1c	2	X_
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year			-	· ; i.	İ
	(1) On the foundation ▶ \$ (2) On foundation managers ▶ \$	_		-	.	ļ
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed			,	• • [*	ł
	on foundation managers \$			8		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?			2	2	X_
	If "Yes," attach a detailed description of the activities					1
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of			6		
	incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes			3	2	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?			4a	2	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?			5	7	X
	If "Yes," attach the statement required by General Instruction T				7	· .Ī
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either					
	By language in the governing instrument, or			9		
	By state legislation that effectively amends the governing instrument so that no mandatory directions that			ا ا		
	conflict with the state law remain in the governing instrument?			6	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	,		7	х	_
8a	Enter the states to which the foundation reports or with which it is registered. See instructions.			1	-	Π
	None					Δ
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General				' .	. 11
~	(or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation			8b	$\overline{\mathbf{x}}$	- L
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or					ad
3	4942(j)(5) for calendar year 2018 or the taxable year beginning in 2018? See instructions for Part XIV. If "Yes,"					للنفد
				9	,	K
40	complete Part XIV Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their			•	 _	<u>-</u>
10				10	,	K
	names and addresses			om 990		
			,		(2)	J 10)

11 All any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section \$120(1)(37) ft*Yes, "latent schedule See instructions 12 Did the foundation make a distribution to advice adviced fund over which the foundation or a disqualified parameters and acceptance of the public inspection requirements for its annual returns and exemption application?" Veloation advisory privileges? if "Yes," alterial statement. See instructions 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?" Veloation advisory privileges? if "Yes," alterial statement. See instructions 14 All The books are in case of \(\bar{\text{LOS}} \) LOS (48) & Yes Located at \(\bar{\text{LOS}} \) A SE Fontenelle Street SE Location 447(s(1)) incinerement charicable houses filing Form 590-P* in lieu of Form 1041 - check here and exemption and exemption interests received by year. 15 Section 4347(s(1)) incinerement charicable houses filing Form 590-P* in lieu of Form 1041 - check here and exemption and exemption interests received in a concept acceptance of the year. 16 As any time during called year 2016, did the foundation have an interest in or a signature or other authority over a barn's, securious for exceptions and filing requirements for FracEN Form 114 If "Yes," enter the name of the foundation of the concept of the foundation have an interest in or a signature or other authority over a barn's, securious for exceptions and filing requirements for FracEN Form 114 If "Yes," enter the name of the foundation of the foundation in a foreign country? Part VH-B I with its checked in the "Yes" column, unless an exception applies. 15 During they except a did the foundation decided in a decignification applies. 15 During they except a did the foundation in a foreign country. 16 Finance in the sale of exception of the accept in a dequalified person? 17 Finance in the sale of exception of the accept in a dequalified person? 1	ΙÞa	rt VII-A ! Statements Regarding Activities (continued)					
11 All army terms during the year, and the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(1921) "fives," attack schiedle See instructions 12 Did the foundation make a destribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges" ("fives," attack schiement. See instructions 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 14 The books are in case of 18 Lou Kocsondy 15 Section 4947(3(f)) nonexempt chanitable mists filing Form 990-PF in lieu of Form 1041 - check here 16 All any time during celeridary year 2018, did the foundation have an interest in or a signature or other authority over a bank, scentiles, or other financial account in a foreign country. See the instructions for exceptions and filing requirements for FinCEN Form 114 if "Yes," enter the name of the foreign country be foreign on the side or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it form) a disqualified person? (3) Furnish good, services, or flacities for (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reministe the expenses of, a disqualified person? (5) Transfer any morner or assets to a disqualified person or (appropriation) or open or reministe the expenses of, a disqualified person? (6) Agree to be appropriated to make a grantil to in the individual person or property or a government official? (Exception, Check 'No' if the foundation agreed to make a grantil to in the entity display and the access to a disqualified person? (6) Agree to be appropriate or copiety to a government official? (Exception, Check 'No' if the foundation or government and resorts, of terminally within 50 days) (7) Agree to pay money or coperty to a govern		 			+	Yes	No
meaning of section \$12(b)(13)* If "Yes," anaths scheduld. See instructions Did the foundation make a distribution to a dions dissess fund over which the foundation or a disqualified person had advision privileges? If "Yes," affaits hatament. See instructions 10. Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ➤ N. The Dooks are in care or ▶ Lou Kocsondy Telephone no ➤ 616-540-7423 The books are in care or ▶ Lou Kocsondy Telephone no ➤ 616-540-7423 Section 487(kg)) more exempt character tracewed or accrued during the year Section 487(kg)) more exempt interest received or accrued during the year A any time during celerading year 2018, 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 the instructions for exceptions and fining requirements for FinCEN From 114 if "Yes," enter the name of the foreign country? Part VII-B1 Statements Regarding Activities for Which Form 4720 May Be Required File Form 4720 if any term is checked in the "Yes" column, unless an exception applies. During the year, did the foundation clerk directly or undercity) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept the form) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or remiburise the expenses of, a disqualified person? (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 or make any of either available for the benefit or use of the suppersion to property to a government distinction of poperating foundation derived in the regarding dissater assatiance, check here Did the foundation need going in a non-year in any of the acid disserted in 1s, other than excepti	11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the	•				
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14. The books are in care of ▶ Lou Kocsondy 438 Fontenelle Street SE Localed al ▶ Grand Rapuds 15. Section 4947(a)(1) nonexempt chaniable inusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of fax e-cempt interest received or accrued during the year 16. At any time during calendar year 2018, did the foundation have an interest in or a signature or other authonly over a bank, securities, or forther financial account in a foreign country as see the instructions for exceptions and filing requirements for FinCEN Form 114 if "Yes," enter the name of the foreign outly for program outly for the foreign outly for year outly for exception for exception applies. 16. In Jung the year, did the foundation (either directly or indirectly) 17. Engage in the safe or exchange, or leasing of property with a disqualified person? 18. Filip Form 4720 flamy tents is checked in the "Yes" column, unless an exception applies. 19. Engage in the safe or exchange, or leasing of property with a disqualified person? 19. Engage in the safe or exchange, or leasing of property with a disqualified person? 19. Forms produce, services, or facilities to (or accept them from) a disqualified person? 20. Borrow money from, liend money to, or otherwise extend credit to (or accept if from) a disqualified person? 21. Forms produces, provided person (or make any or other available for the benefit or use of a disqualified person)? 22. Tour pay my money or property to a government official? (Exception, Check 'No' if the foundation agreed to make a grant to rio employ the official for a penid after termination of povernment exerce, iformaning with no 90 days. 23. Forms of failure to distribute income (period period peri							
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If "Yes," list the years ▶ 20 , 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 instructions) 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	а	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and		(==)	+ 14.	,	1
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 instructions) 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			∐ Yes	X No		1 4	
(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 instructions) 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		·				A 4	1
all years listed, answer "No" and attach statement – see instructions) 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 Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? b If "Yes," did it have excess business holdings in 2018 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 2018) N/A Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?	b	••			,		. ا
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? b If "Yes," did it have excess business holdings in 2018 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 2018) N/A 3b N/A 3b N/A 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?				37 / 7			
Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? If "Yes," did it have excess business holdings in 2018 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 2018) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?		•		N/A	2b		; 1
Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? If "Yes," did it have excess business holdings in 2018 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 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 2018) Ab Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?	С				,	•	" 』
at any time during the year? b If "Yes," did it have excess business holdings in 2018 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 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 2018) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?	_						
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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 2018) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?			Yes	A No		٠.	1
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 penod? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018) N/A Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2018?	D					1	ļ
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 2018) All Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? But 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 2018? N/A All X The first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018) N/A All X The first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018)			-				
foundation had excess business holdings in 2018) All Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? But 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 2018? N/A 4a X **** **** **** **** *** **						-,/-,	* 1
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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 2018?	4-	· · · · · · · · · · · · · · · · · · ·	•2	M/A	-	-	
charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018? 4b X						٧.	<u> </u>
	D						Y Y
		chantable purpose that had not been removed from Jeopaidy before the first day of the tax year beginning in 20	010'			 30-PF	

Form 990-PF (2018) West Michig	gan Hungarian Club	47-2	2878594		•	Page 6
Part VII-B Statements Regar	ding Activities for Which Forr	n 4720 May Be Re	equired (conti	nued)		
5a During the year did the foundation pay	or incur any amount to					res No
Carry on propaganda, or otherwise	attempt to influence legislation (section	4945(e))?		Yes X No		
(2) Influence the outcome of any speci	fic public election (see section 4955), or	to carry on,				
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? (3) Provide a grant to an individual for travel, study, or other similar purposes? Yes X No						
(3) Provide a grant to an individual for	travel, study, or other similar purposes?			Yes 🗓 No		
(4) Provide a grant to an organization of	other than a charitable, etc , organization	described in				
section 4945(d)(4)(A)? See instruct	cions			Yes 🗓 No		
(5) Provide for any purpose other than	religious, charitable, scientific, literary, o	or educational				- 1
purposes, or for the prevention of o	ruelty to children or animals?			Yes 🔀 No		
b If any answer is "Yes" to 5a(1)–(5), did	any of the transactions fail to qualify und	ler the exceptions desc	cribed in			
Regulations section 53 4945 or in a cur	rent notice regarding disaster assistanc	e? See instructions		N/A	5b	
Organizations relying on a current notic	e regarding disaster assistance, check l	nere		▶ 🗍		1
c If the answer is "Yes" to question 5a(4).	does the foundation claim exemption fr	om the tax		_		
because it maintained expenditure resp	onsibility for the grant?		N/A 🗌	Yes No		
If "Yes," attach the statement required t	by Regulations section 53 4945–5(d)					
6a Did the foundation, during the year, rec	eive any funds, directly or indirectly, to p	ay premiums				1
on a personal benefit contract?				Yes X No		
b Did the foundation, during the year, pay	premiums, directly or indirectly, on a pe	rsonal benefit contract	2		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 s	nelter transaction?	Π.	Yes X No		
b If "Yes," did the foundation receive any	proceeds or have any net income attribi	table to the transaction	1?	N/A	7b	
8 Is the foundation subject to the section	•					
remuneration or excess parachute payr				Yes 🔀 No		
	Officers, Directors, Trustees, I	oundation Mana	gers, Highly I	Paid Employe	es.	
and Contractors				. ,	,	
1 List all officers, directors, trustees, an	d foundation managers and their co	npensation. See insti	ructions.			
		(b) Title, and average	(c) Compensation	(d) Contributions to	Ī	
(a) Name ar	d address	hours per week	(If not paid,	employee benefit plans and deferred		nse account, illowances
		devoted to position	enter -0-)	compensation	Ollier a	illowarices
Julie Nagy	Grand Rapids	President	_			
6714 Andale SW	MI 49548	1.00		0		o
Louis Kocsondy	Grand Rapids	Treasurer				
438 Fontenelle SE	MI 49548	1.00	٥			o
Marton Tothfalusı	Grand Rapids	Secretary				
954 Pine Avenue NW, Apt. 1	MI 49548	1.00	o	ا ،		o
Ferenc Katona	Coopersville	Comptroller				
5104 Candlewood Court	MI 49404	1.00	٥	0		0
2 Compensation of five highest-paid e		on line 1 - see instru	uctions). If none,			
"NONE."	, ,		, ,			
· · · · · · · · · · · · · · · · · · ·		(b) Title, and average		(d) Contributions to	T	
(a) Name and address of each employed	e paid more than \$50,000	hours per week	(c) Compensation	employee benefit plans and deferred		nse account, illowances
		devoted to position		compensation	Ousera	illowances
NONE	=				i	
					1	
					i -	
		1		1	I	
					l	
						
						<u> </u>
Total number of other employees paid over \$	50.000			•		0

Form 990-PF (2018) West Michigan Hungarian Cl		Page 7
Partivill Information About Officers, Directors, Trust	ees, Foundation Managers, Highly Paid Em	ployees,
and Contractors (continued)		-
3 Five highest-paid independent contractors for professional service	es. See instructions. If none, enter "NONE."	
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
<u></u>		
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 chantable activities during the tax year. Include relevant statisti organizations and other beneficianes served, conferences convened, research papers produced, etc.		Expenses
1 N/A		
2		
3		
4		
PartiXB Summary of Program-Related Investments		
Describe the two largest program-related investments made by the foundation during the tax year on	lines 1 and 2	Amount
1 N/A		
2		
2		
All other program-related investments See instructions		
3		
Total. Add lines 1 through 3	•	

orm	990-PF (2018) West Michigan Hungarian Club 47-28/8594		, Page 8
	Minimum Investment Return (All domestic foundations must complete this part. Foreig	n foundations,	ع
	see instructions)		
1	Fair market value of assets not used (or held for use) directly in carrying out chantable, etc.,		
	purposes		•
а	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	9,000
С	Fair market value of all other assets (see instructions)	1c	1,075
d	Total (add lines 1a, b, and c)	1d	10,075
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	10,075
4	Cash deemed held for charitable activities Enter 11/2% of line 3 (for greater amount, see		
	instructions)	4	151
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	9,924
6	Minimum investment return. Enter 5% of line 5	6	496
Pa	Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating	foundations	
	and certain foreign organizations, check here ▶ ☐ and do not complete this part)		
1	Minimum investment return from Part X, line 6	1	496
2a	Tax on investment income for 2018 from Part VI, line 5		
b	Income tax for 2018 (This does not include the tax from Part VI)		
С	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	496
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	496
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII,		
•	line 1	7	496
		1 -! 1	
R	Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	2.4	
а	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	1a	5,304
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc.		
	purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
а	Suitability test (pnor IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	5,304
5	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 instructions	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	5,304
J	Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundat	·	
	qualifies for the section 4940(e) reduction of tax in those years	OII	
-	qualines for the section 4340(e) reduction of tax in those years		990 PE (24)

Form **990-PF** (2018)

Рa	rt XIII Undistributed Income	(see instructions)				
			(a)	(b)	(c)	(d)
1	Distributable amount for 2018 from Part X	l,	Corpus	Years pnor to 2017	2017	2018
	line 7		,			496
2	Undistributed income, if any, as of the end	d of 2018	7	r _s .	<u> </u>	5 7 30 4
а	Enter amount for 2017 only		يقه شينا	, н		<u> </u>
b	Total for prior years 20 , 20		's of he tre		Mrs. 4	11:11/4.14.2.1
3	Excess distributions carryover, if any, to 2	018	* * * * * * * * * * * * * * * * * * *		1 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
а	From 2013		£ मात्रस		,	1,
b	From 2014	2,310	•			
С	From 2015	1,206				
d	From 2016	1,109		ļ	ļ	
е	From 2017	2,761]	
f	Total of lines 3a through e		7,386			
4	Qualifying distributions for 2018 from Part	XII,				
	line 4 ▶ \$ 5,304					j
а	Applied to 2017, but not more than line 2a	1		'		
b	Applied to undistributed income of prior ye	ears				
	(Election required – see instructions)			-		į
С	Treated as distributions out of corpus (Ele	ection				
	required – see instructions)					
d	Applied to 2018 distributable amount		,			496
	Remaining amount distributed out of corp	us	4,808			
5	Excess distributions carryover applied to					
	(If an amount appears in column (d), the s	•	·	4, 5,		
	amount must be shown in column (a))			,		
6	Enter the net total of each column as					
	indicated below:					
а	Corpus Add lines 3f, 4c, and 4e Subtrac	t line 5	12,194			
b	Prior years' undistributed income Subtract	ct .				
	line 4b from line 2b					
С	Enter the amount of prior years' undistribu	uted				
	income for which a notice of deficiency ha	ıs				•
	been issued, or on which the section 494	2(a)	•			
	tax has been previously assessed					
d	Subtract line 6c from line 6b Taxable				_	
	amount – see instructions					
е	Undistributed income for 2017 Subtract li	ne				
	4a from line 2a Taxable amount - see					
	instructions		,			
f	Undistributed income for 2018 Subtract li	nes		,		
	4d and 5 from line 1 This amount must be	е				
	distributed in 2019			ça i z		0
7	Amounts treated as distributions out of co	rpus		, set		4 0'
	to satisfy requirements imposed by section	n		^		
	170(b)(1)(F) or 4942(g)(3) (Election may	be				
	required—see instructions)			. 1%		
8	Excess distributions carryover from 2013	not		, 151		
	applied on line 5 or line 7 (see instructions	s)				
9	Excess distributions carryover to 2019	€.		ব ১৯৮৩কঃ	,	
	Subtract lines 7 and 8 from line 6a		12,194			
10	Analysis of line 9	1	,			
а	Excess from 2014	2,310	t	4		. '
b	Excess from 2015	1,206	1	ı		•
С	Excess from 2016	1,109	1			3 1
đ	Excess from 2017	2,761	, '			
е	Excess from 2018	4,808				

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other

DAA

factors

Part XV | Supplementary Information (continued) 3 Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Recipient Purpose of grant or show any relationship to status of Amount any foundation manager contribution recipient Name and address (home or business) or substantial contributor a Paid during the year Christmas for Children 895 American Red Cross 100 Make a Wish Foundation 200 Picnic for the Elderly 359 John Coulson 1,250 American Hungari Friend of Scouting 200 Salvation Army 100 USO 100 Deb Idema 2,000 Liz Van Horn 100 5,304 Total ▶ 3a b Approved for future payment N/A

▶ 3b

Total

1120 Keystone Ave

48911-5491

Lansing, MI

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt **Organizations** Did the organization directly or indirectly engage in any of the following with any other organization described No in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political a Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash (2) Other assets 1a(2) **b** Other transactions 1b(1) (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a nonchantable exempt organization 1b(2) (3) Rental of facilities, equipment, or other assets 1b(3) (4) Reimbursement arrangements 1b(4) 1b(5) (5) Loans or loan guarantees (6) Performance of services or membership or fundraising solicitations lb(6) c Sharing of facilities, equipment, mailing lists, other assets, or paid employees 1c d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received (c) Name of nonchantable exempt organization (d) Description of transfers, transactions, and sharing arrangements (a) Line no (b) Amount involved N/A 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations Yes X described in section 501(c) (other than section 501(c)(3)) or in section 527? b If "Yes," complete the following schedule (a) Name of organization (b) Type of organization (c) Description of relationship N/A Under penalties of penury, 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 May the IRS discuss this return with the preparer shown below? Sign See instructions X Yes Here Treasurer Signature of officer or trustee Print/Type preparer's name Date Check Paid 10/22/19 David F. Edelman, CPA Preparer P00093383 Simplified Accounting & Tax Service Firm's name ▶ PTIN Use Only

38-1812127

517-882-2441

Firm's EIN ▶

Phone no

Firm's address

10/22/2019 10:12 AM		Adjusted Income	\$ 1,648 0 \$ 1,648		Charitable Purpose	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		Charitable Purpose	₩	0	0 %		1-3
	er Income	Net Investment Income	w w	unting Fees	Adjusted Net	w w	r Expenses	Adjusted Net	₩	1,260	\$ 1,560		
Federal Statements	m 990-PF, Part I, Line 11 - Other Income	Revenu	\$ 1,648	Part I, Line 16b - Accounting Fees	Net Investment	w w	990-PF, Part I, Line 23 - Other Expenses	Net Investment	w		\$		
	Statement 1 - Form 990-P			- Form 990-PF,	Total	\$ 325	Statement 3 - Form 990-PF	Total	\$ 871 20	1,260	\$ 2,551		
L2014659 West Michigan Hungarian Club 47-2878594 FYE: 6/30/2019	Stat	Description	Dues Total	Statement 2	Description	Indirect Accounting Fees Total	State	Description	Expenses Office Expense License	Purchases Education Rent	Total	,	