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

2004

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 7/01/04, and ending 6/30/05

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: MICHIGAN PUBLIC EMPLOYEES SEIU LOCAL 517M
Number and street (or P O box if mail is not delivered to street address) Room/suite: 1026 E. MICHIGAN AVE.
City or town, state or country, and ZIP + 4: LANSING MI 48912

D Employer identification no. 38-2601357
E Telephone number
F Accounting method: [X] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [ ] Yes [ ] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [ ] No
I Group Exemption Number
M Check [X] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

G Website: N/A

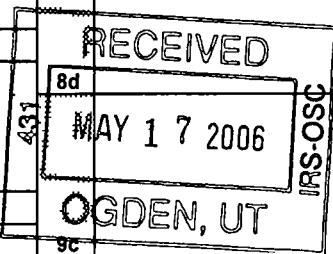
J Organization type (check only one) [X] 501(c) ( 5 ) (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here [ ] if the organization's gross receipts are normally not more than \$25,000
The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 4,039,648

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with columns for Revenue (1-12), Expenses (13-17), and Assets (18-21). Includes sub-columns for 1a-1c, 6a-6c, 8a-8c, 9a-9b, 10a-10b. Total revenue 4,013,902; Total expenses 4,098,911; Net assets at end of year -146,072.



SCANNED JUL 13 2005

**Part II Statement of Functional Expenses**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )	22			
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25	117,518		
26	Other salaries and wages	26	1,013,045		
27	Pension plan contributions	27	210,620		
28	Other employee benefits	28			
29	Payroll taxes	29	126,882		
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	50,014		
34	Telephone	34	39,800		
35	Postage and shipping	35	33,720		
36	Occupancy	36	121,599		
37	Equipment rental and maintenance	37			
38	Printing and publications	38	53,267		
39	Travel	39	47,663		
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	17,275		
43	Other expenses not covered above (itemize):	43a			
	a SEE STATEMENT 4	43b	2,267,508		
	c	43c			
	d	43d			
	e	43e			
44	<b>Total functional expenses</b> (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	4,098,911	0	0

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions.)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)
<p>▶ <b>RELATIONS AND BARGAINING</b></p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p> <p>a THE SOCIETY REPRESENTS ITS MEMBERSHIP IN EMPLOYER/EMPLOYEE RELATIONS AND COLLECTIVE BARGAINING AGREEMENTS.</p> <p>(Grants and allocations \$ _____ )</p>	4,098,911
<p>b</p> <p>(Grants and allocations \$ _____ )</p>	
<p>c</p> <p>(Grants and allocations \$ _____ )</p>	
<p>d</p> <p>(Grants and allocations \$ _____ )</p>	
<p>e Other program services (attach schedule) (Grants and allocations \$ _____ )</p>	
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)</p>	4,098,911

**Part IV Balance Sheets** (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A)		(B)	
		Beginning of year		End of year	
A s s e t s	45	Cash-non-interest-bearing		45	
	46	Savings and temporary cash investments		19,961	46 104,937
	47a	47a	125,646		
	b	47b		101,089	47c 125,646
	48a	48a			
	b	48b			48c
	49	Grants receivable			49
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50
	51a	51a			
	b	51b			51c
	52	Inventories for sale or use			52
	53	Prepaid expenses and deferred charges		5,000	53
	54	Investments-securities SEE STATEMENT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		9,683	54 10,242
	55a	55a			
	b	55b			55c
56	Investments-other (attach schedule)			56	
57a	57a	854,018			
b	57b	312,299	432,004	57c 541,719	
58	Other assets (describe SEE STATEMENT 7 )		58,892	58 72,254	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		626,629	59 854,798	
L i a b i l i t i e s	60	Accounts payable and accrued expenses		583,483	60 692,661
	61	Grants payable			61
	62	Deferred revenue			62
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63
	64a	Tax-exempt bond liabilities (attach schedule)			64a
	b	Mortgages and other notes payable (attach schedule) SEE WORKSHEET		291,857	64b 308,209
	65	Other liabilities (describe )			65
66	<b>Total liabilities</b> (add lines 60 through 65)		875,340	66 1,000,870	
N F e u n d A s s e t s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted		-248,711	67 -146,072
	68	Temporarily restricted			68
	69	Permanently restricted			69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds			70
	71	Paid-in or capital surplus, or land, building, and equipment fund			71
	72	Retained earnings, endowment, accumulated income, or other funds			72
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		-248,711	73 -146,072
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		626,629	74 854,798

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 27 of the instructions.)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	4,013,902
<b>b</b>	Amounts included on line a but not on line 12, Form 990.		
	(1) Net unrealized gains on investments \$		
	(2) Donated services and use of facilities \$		
	(3) Recoveries of prior year grants \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	4,013,902
<b>d</b>	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	4,013,902

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	4,098,911
<b>b</b>	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities \$		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	4,098,911
<b>d</b>	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	4,098,911

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 27 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 8				

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶  Yes  No  
 If "Yes," attach schedule-see page 28 of the instructions

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
81a	If "Yes," enter the name of the organization <b>SERVICE EMP. INTERNATIONAL UNION</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81b	Enter direct and indirect political expenditures See line 81 instructions		
82a	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
85c	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85d	Dues, assessments, and similar amounts from members		
85e	Section 162(e) lobbying and political expenditures		
85f	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85g	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85h	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 _____; section 4912 _____; section 4955 _____		
89b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
89c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
89d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed <b>NONE</b>		
90b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		21
91	The books are in care of <b>HALL &amp; ROMKEMA, PC</b> Telephone no <b>517-337-8900</b> Located at <b>EAST LANSING, MI</b> ZIP + 4 <b>48823</b>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 98 Net rental income or (loss) from personal property, 99 Other investment income, 100 Gain or (loss) from sales of assets other than inventory, 101 Net income or (loss) from special events, 102 Gross profit or (loss) from sales of inventory, 103 Other revenue, 104 Subtotal, 105 Total.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). Row 1: SEE STATEMENT 9

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets. Row 1: N/A

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Signature of officer: PHILIP THOMPSON, Executive Vice-President, Date: 5/19/06

Paid Preparer's Use Only: Preparer's signature: [Signature], Date: 5-8-06, Check if self-employed: [ ], Preparer's SSN or PTIN (See Gen Instr W): P00014981, Firm's name (or yours if self-employed): HALL & ROMKEMA, P.C., 3495 COOLIDGE ROAD, EAST LANSING, MI 48823, EIN: 38-2973545, Phone no: 517-337-8900

For calendar year 2004, or tax year beginning **7/01/04**, and ending **6/30/05**

Name  
**MICHIGAN PUBLIC EMPLOYEES  
SEIU LOCAL 517M**

Employer Identification Number  
**38-2601357**

**FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) UNITED TECHNICAL EMPLOYEES ASSOC.	
(2) NATIONAL CITY BANK	
(3) BANK ONE (MORTGAGE DEBT ASSUMED FROM	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)		2/28/05	MONTHLY	5.125
(2) 285,000	1/30/04	1/31/19	MONTHLY	4.500
(3) 53,244	3/01/04	2/08/08	MONTHLY	7.250
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2) REAL ESTATE	REAL ESTATE REFINANCE
(3) REAL ESTATE	REAL ESTATE FINANCE
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	14,774	2,098
(2)	277,083	258,083
(3)		48,028
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Totals</b>	<b>291,857</b>	<b>308,209</b>



# Depreciation and Amortization

OMB No 1545-0172

Form **4562**

(Including Information on Listed Property)

**2004**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment  
Sequence No **67**

Name(s) shown on return **MICHIGAN PUBLIC EMPLOYEES  
SEIU LOCAL 517M** Identifying number **38-2601357**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	102,000
2 Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	410,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
<b>(a) Description of property</b>		
<b>(b) Cost (business use only)</b>		
<b>(c) Elected cost</b>		
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14 Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instructions)	14	1,409
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	15,584
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,410	5.0	HY	200DB	282
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C-Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (see page 8 of the instructions)**

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr	22	17,275
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2004)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) 26 Property used more than 50% in a qualified business use (see page 8 of the instructions) 27 Property used 50% or less in a qualified business use (see page 8 of the instructions) 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions) 43 Amortization of costs that began before your 2004 tax year 44 Total. Add amounts in column (f) See page 12 of the instructions for where to report

**Depreciation and Amortization**

(Including Information on Listed Property)

**2004**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment  
Sequence No **67**

Name(s) shown on return **MICHIGAN PUBLIC EMPLOYEES  
SEIU LOCAL 517M**

Identifying number  
**38-2601357**

Business or activity to which this form relates

**UNION HALLS**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	410,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 3 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	297

**Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	4,785
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C-Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see page 8 of the instructions)**

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr.	22	5,082
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) 26 Property used more than 50% in a qualified business use (see page 8 of the instructions) 27 Property used 50% or less in a qualified business use (see page 8 of the instructions) 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions): 43 Amortization of costs that began before your 2004 tax year 44 Total. Add amounts in column (f) See page 12 of the instructions for where to report

## Federal Statements

**Statement 1 - Form 990, Part I, Line 6b - Rental Expenses**

Description	Deduction
UNION HALLS	
INTEREST	1,451
SUPPLIES	548
UTILITIES	3,427
DEPRECIATION	5,082
TELEPHONE	3,448
CONTRACT/CLERICAL SERVICE	10,684
PRINTING	576
SMALL GROUPS/COMMITTEE	530
TOTAL	<u>25,746</u>

**Statement 2 - Form 990, Part I, Line 7 - Other Investment Income**

Description	Amount
UNREALIZED GAIN ON INVESTMENT	\$ 195
TOTAL	<u>\$ 195</u>

**Statement 3 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
SEIU 591 MERGER - 12/01/2004	\$ 51,831
SEIU 466M MERGER - 2/1/05	
LESS: 466M OUTSTANDING DEBT ASSUMED	64,243
SEIU 516M MERGER - 2/1/05	8,038
SEIU 26M MERGER - 3/1/05	63,536
TOTAL	<u>\$ 187,648</u>

**Statement 4 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
EXPENSES				
ARBITRATION	19,544			
TRAINING	58,812			
VEHICLE EXPENSE	16,864			
CHAPTER/DELEGATE EXPENSES	51,938			
PROFESSIONAL FEES	72,562			
DIRECTOR'S EXPENSE	73,983			
SMALL GROUPS/COMMITTEES	138,920			
CLERICAL SERVICES	268,376			
INSURANCE	259,834			
SERVICE EMPLOYEES INT'L UNION	1,254,805			
CONTINGENCY RESERVES	51,870			
TOTAL	<u>\$ 2,267,508</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## Federal Statements

**Statement 5 - Form 990, Part IV, Line 54 - Investments in Securities**

Description	Beginning of Year	End of Year	Basis of Valuation
US AND STATE GOVERNMENT US GOVERNMENT BOND FUND	9,683	10,242	MARKET
	<u>9,683</u>	<u>10,242</u>	

**Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
BUILDINGS AND EQUIPMENT	\$ 512,974	\$ 150,970	\$ 767,618	\$ 312,299
LAND	70,000		86,400	
TOTAL	<u>\$ 582,974</u>	<u>\$ 150,970</u>	<u>\$ 854,018</u>	<u>\$ 312,299</u>

**Statement 7 - Form 990, Part IV, Line 58 - Other Assets**

Description	Beginning of Year	End of Year
CASH SURRENDER VALUE OF LIFE INS	\$ 58,892	\$ 72,254
TOTAL	<u>\$ 58,892</u>	<u>\$ 72,254</u>

**Statement 8 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees**

Name	Address			
Title	Average Hours	Compensation	Benefits	Expenses
PHILLIP THOMPSON	1026 E MICHIGAN AVE			LANSING MI
EXECUTIVE VP	40	103,572	36,483	0
ANN KAZANOWSKI	209 HUBBARD ST			MIDLAND MI
PRESIDENT	8	0	0	0
DWAYNE BETCHER	2929 34TH STREET			ALLEGAN MI
SECRETARY/TR	8	0	0	0
JACKIE ADAMS	1026 E MICHIGAN AVENUE			LANSING MI
DIVISION VP	12	5,096	713	0
ROBERT BENNETT	71 CLINTON DRIVE			BATTLE CREEK MI
DIVISION VP	8	0	0	0
DWINTS BOWMAN	3009 HAROLD			SAGINAW MI
DIVISION VP	8	0	0	0
SANDRA JENKINS	1026 E MICHIGAN AVE			LANSING MI
DIVISION VP	12	8,850	1,239	0
JERRY KETCHUM	1887 N AURELIUS RD			HOLT MI 488
DIVISION VP	8	0	0	0
EDWARD NOVAK	1026 E MICHIGAN AVE			LANSING MI
DIVISION VP	8	0	0	0
RAY CLOVER	1026 E MICHIGAN AVE			LANSING MI
EXEC. BOARD		0	0	0
MIKE MANDRICK	1026 E MICHIGAN AVE			LANSING MI
EXEC. BOARD		0	0	0

## Federal Statements

**Statement 8 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees  
(continued)**

Name	Address				
	Title	Average Hours	Compensation	Benefits	Expenses
JOHN ECK		1026 E MICHIGAN AVENUE			LANSING MI
	EXEC. BOARD		0	0	0
ASSEGID MERSHA		1026 E MICHIGAN AVE			LANSING MI
	EXEC. BOARD		0	0	0
TOMASA HAIGHT		1026 E MICHIGAN AVENUE			LANSING MI
	EXEC. BOARD		0	0	0
DEB PERRY		4269 20TH SREET			DORR MI 48
	EXEC. BOARD		0	0	0
AMY LIPSET		1026 MICHIGAN AVE			LANSING MI
	EXEC. BOARD		0	0	0
WILLIAM RUHF		8633 PETERSEN NE			ROCKFORD MI
	EXEC. BOARD		0	0	0
JAMES MARTIN		2488 PHILO			MUSKEGON MI
	EXEC. BOARD		0	0	0
GLENDA SIMON		1913 WALCOTT			SAGINAW MI
	EXEC. BOARD		0	0	0
ROBERT DAVIS		1026 MICHIGAN AVE			LANSING MI
	EXEC. BOARD		0	0	0
MARK STEPHENS		3808 N OLD US 27			GAYLORD MI
	EXEC. BOARD		0	0	0

**Statement 9 - Form 990, Part VIII - Relationship of Activities**

Line No.	Description
94	THE MEMBERSHIP DUES ARE USED TO ADVANCE SOCIAL, ECONOMIC AND EDUCATIONAL WELFARE OF ITS MEMBERSHIP, WHICH IS COMPRISED OF PROFESSIONAL EMPLOYEES IN THE STATE OF MICHIGAN ASSIGNED TO SCIENTIFIC, ENGINEERING, LOCAL GOVERNMENT AND SCHOOL CLASSIFICATIONS. THE UNION REPRESENTS ITS MEMBERSHIP IN EMPLOYER/EMPLOYEE RELATIONS AND COLLECTIVE BARGAINING AGREEMENTS.
95	INTEREST INCOME IS INCIDENTAL TO IDLE FUNDS REQUIRED TO OPERATE.