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

A For the 2007 calendar year, or tax year beginning 7/01/07, and ending 6/30/08

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
 MICHIGAN PUBLIC EMPLOYEES
 SEIU LOCAL 517M

D Employer identification number
 38-2601357

E Telephone number

F Accounting method: Cash
 Accrual Other (specify)

G Website: N/A

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 4,491,593

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)		
1 Contributions, gifts, grants, and similar amounts received		
a Contributions to donor advised funds	1a	
b Direct public support (not included on line 1a)	1b	
c Indirect public support (not included on line 1a)	1c	
d Government contributions (grants) (not included on line 1a)	1d	
e Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)	1e	0
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	
3 Membership dues and assessments	3	4,472,034
4 Interest on savings and temporary cash investments	4	4,075
5 Dividends and interest from securities	5	
6a Gross rents	6a	
b Less rental expenses	6b	
c Net rental income or (loss) Subtract line 6b from line 6a	6c	
7 Other investment income (describe _____)	7	
8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b Less cost or other basis and sales expenses	8a	
c Gain or (loss) (attach schedule)	8b	
d Net gain or (loss) Combine line 8c, column (A) and (B)	8c	
9 Special events and activities (attach schedule) (any amount is from gaming, check here <input type="checkbox"/>)		
a Gross revenue (not including \$ _____ of contributions reported on line 1b) 7 2009	9a	
b Less direct expenses other than fundraising expenses	9b	
c Net income or (loss) from special events Subtract line 9b from line 9a	9c	
10a Gross sales of inventory, less returns and allowances	10a	
b Less cost of goods sold	10b	
c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c	
11 Other revenue (from Part VII, line 103)	11	15,484
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	4,491,593
13 Program services (from line 44, column (B))	13	
14 Management and general (from line 44, column (C))	14	
15 Fundraising (from line 44, column (D))	15	
16 Payments to affiliates (attach schedule)	16	
17 Total expenses. Add lines 16 and 44, column (A)	17	4,840,954
18 Excess or (deficit) for the year Subtract line 17 from line 12	18	-349,361
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	-601,758
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	-951,119

SCANNED MAR 10 2009

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 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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc listed in Part V-A SEE STATEMENT 2	157,214			
25b	Compensation of former officers, directors, key employees, etc listed in Part V-B				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	1,240,845			
27	Pension plan contributions not included on lines 25a, b, and c	184,077			
28	Employee benefits not included on lines 25a - 27				
29	Payroll taxes	116,737			
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	60,779			
34	Telephone	79,197			
35	Postage and shipping	33,542			
36	Occupancy	117,000			
37	Equipment rental and maintenance				
38	Printing and publications	48,362			
39	Travel	58,571			
40	Conferences, conventions, and meetings	37,215			
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	29,276			
43a	Other expenses not covered above (itemize) SEE STATEMENT 3	2,678,139			
43b					
43c					
43d					
43e					
43f					
43g					
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	4,840,954	0	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 the instructions.)

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.

What is the organization's primary exempt purpose?

► **RELATIONS AND BARGAINING**

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.)

Program Service Expenses

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a THE SOCIETY REPRESENTS ITS MEMBERSHIP IN EMPLOYER/EMPLOYEE RELATIONS AND COLLECTIVE BARGAINING AGREEMENTS.

(Grants and allocations \$) If this amount includes foreign grants, check here ►

b

(Grants and allocations \$) If this amount includes foreign grants, check here ►

c

(Grants and allocations \$) If this amount includes foreign grants, check here ►

d

(Grants and allocations \$) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ►

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ► 0

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year	(B) End of year
Assets	45 Cash—non-interest-bearing		45
	46 Savings and temporary cash investments	63,845	46
	47a Accounts receivable	147,954	
	b Less allowance for doubtful accounts		47c
		134,028	147,954
	48a Pledges receivable		
	b Less allowance for doubtful accounts		48c
	49 Grants receivable		49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att schedule)		50b
	51a Other notes and loans receivable (attach schedule)		
	b Less allowance for doubtful accounts		51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54a Investments—publicly-traded securities		54a
	b Investments—other securities (attach schedule)		54b
	55a Investments—land, buildings, and equipment, basis		
	b Less accumulated depreciation (attach schedule)		55c
	56 Investments—other (attach schedule)		56
57a Land, buildings, and equipment basis	877,228		
b Less accumulated depreciation (attach schedule) SEE STATEMENT 4	368,856	57c	
	533,997	508,372	
58 Other assets, including program-related investments (describe SEE STATEMENT 5)	96,943	58	
		110,043	
59 Total assets (must equal line 74) Add lines 45 through 58	828,813	59	
		768,969	
Liabilities	60 Accounts payable and accrued expenses	862,887	60
	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)	567,684	64b
			481,319
65 Other liabilities (describe)		65	
66 Total liabilities. Add lines 60 through 65	1,430,571	66	
		1,720,088	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	-601,758	67
	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 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	-601,758	73	
		-951,119	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	828,813	74	
		768,969	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	4,491,593
b	Amounts included on line a but not on Part I, line 12		b	
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	4,491,593
d	Amounts included on Part I, line 12, but not on line a:		d	
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	4,491,593

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

a	Total expenses and losses per audited financial statements		a	4,840,954
b	Amounts included on line a but not Part I, line 17		b	
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	4,840,954
d	Amounts included on Part I, line 17, but not on line a:		d	
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	4,840,954

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 6				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question (75a-75d), Yes, No. 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. 75b: Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? 75c: Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? 75d: Does the organization have a written conflict of interest policy?

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (if not paid, enter -0-), (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: N/A

Part VI Other Information (See the instructions.)

Table with 3 columns: Question (76-81b), Yes, No. 76: Did the organization make a change in its activities or methods of conducting activities? 77: Were any changes made in the organizing or governing documents but not reported to the IRS? 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 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? 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? 80b: If "Yes," enter the name of the organization and check whether it is exempt or nonexempt. 81a: Enter direct and indirect political expenditures (See line 81 instructions). 81b: Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

		Yes	No
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
b	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)		
	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	N/A		
84b			
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	X	
85b			
c	Dues, assessments, and similar amounts from members		
	85c		
d	Section 162(e) lobbying and political expenditures		
	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	85g		
h	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?		
	85h		
86	501(c)(7) orgs Enter: a Initiation fees and capital contributions included on line 12		
	86a		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b		
87	501(c)(12) orgs Enter: a Gross income from members or shareholders		
	87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	87b		
88a	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
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89a	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911, section 4912, section 4955		
b	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		
	89b		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
	89e		
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
	89f		
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)		
	90b		27
91a	The books are in care of HALL & ROMKEMA, PLC 3495 COOLIDGE ROAD Located at EAST LANSING, MI		
	Telephone no		517-337-8900
	ZIP + 4		48823
b	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)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	91b		X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c	Yes	No
		X

If "Yes," enter the name of the foreign country ▶

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 ▶ | 92 |

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					4,472,034
95 Interest on savings and temporary cash investments			14	4,075	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
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					
a					
b MISCELLANEOUS INCOME					15,484
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		4,075	4,487,518
105 Total (add line 104, columns (B), (D), and (E))					4,491,593

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

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

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)
▼	SEE STATEMENT 7

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

(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
N/A	%			
	%			
	%			
	%			

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

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

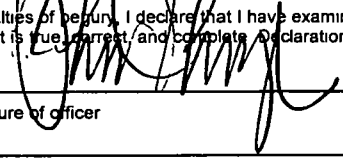
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		X


	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	Yes	No

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.	
	X 	Date <u>12/10/09</u>
	Signature of officer	
	Type or print name and title	

Paid Preparer's Use Only	Preparer's signature 	Date <u>2-7-09</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Instr X) <u>P00014981</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>HALL & ROMKEMA, PLC</u> <u>3495 COOLIDGE ROAD</u> <u>EAST LANSING, MI 48823</u>	EIN <u>20-4043739</u>	Phone no <u>517-337-8900</u>	

Depreciation and Amortization
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

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 the instructions for a higher limit for certain businesses	1	125,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	500,000
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 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 2006 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 2008 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.) (See instructions.)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,605

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007	17	27,313
18 If you are electing 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 2007 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		1,791	5.0	HY	200DB	358
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 2007 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see 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	29,276
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.

For calendar year 2007, or tax year beginning 7/01/07, and ending 6/30/08

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) NATIONAL CITY BANK	
(2) NOTE PAYABLE - SEIU	
(3) BANK ONE - MORTGAGE DEBT	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 285,000	1/30/04	1/31/19	MONTHLY	4.500
(2) 363,549	2/01/07	2/01/11	MONTHLY	0.000
(3) 53,244	3/10/04	2/08/08	MONTHLY	7.250
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) REAL ESTATE	REAL ESTATE REFINANCE
(2)	LOANED FOR PER CAPITA EXPENSES
(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)	220,083	201,084
(2)	333,253	280,235
(3)	14,348	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	567,684	481,319

Federal Statements

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
	\$4,472,034
TOTAL	<u>\$4,472,034</u>

Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other

	Desc		Sale Price	How Rec'd	Whom Sold	Gain/-Loss
	Date Acquired	Date Sold		Cost & Expense	Depr	
EQUIPMENT				PURCHASE		
	7/31/93	6/30/08	\$	\$ 1,972	\$ 1,972	\$
EQUIPMENT				PURCHASE		
	9/30/94	6/30/08		1,601	1,601	
EQUIPMENT				PURCHASE		
	9/30/94	6/30/08		5,000	5,000	
EQUIPMENT				PURCHASE		
	1/20/98	6/30/08		211	211	
EQUIPMENT				PURCHASE		
	3/09/98	6/30/08		1,373	1,373	
EQUIPMENT				PURCHASE		
	2/28/91	6/30/08		55	55	
EQUIPMENT				PURCHASE		
	12/20/00	6/30/08		430	430	
TOTAL			<u>\$ 0</u>	<u>\$ 10,642</u>	<u>\$ 10,642</u>	<u>\$ 0</u>

Statement 2 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
EXPENSES	\$	\$	\$
JACQUELYN SCHULTZ COMPENSATION	10,000		
PHILLIP THOMPSON COMPENSATION EXPENSE ACCOUNT	122,010 25,204		
TOTAL	<u>\$ 157,214</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
EXPENSES	\$	\$	\$	\$
ARBITRATION	29,635			
TRAINING	885			
VEHICLE EXPENSE	16,809			
CHAPTER/DELEGATE EXPENSES	75,454			
PROFESSIONAL FEES	54,536			

Federal Statements

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses (continued)

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
DIRECTOR'S EXPENSE	\$ 32,058	\$	\$	\$
SMALL GROUPS/COMMITTEES	196,961			
CLERICAL SERVICES	396,464			
INSURANCE	399,521			
SERVICE EMPLOYEES INT'L UNION	1,413,815			
CONTINGENCY RESERVES	8,632			
POLITICAL & LEGISLATIVE	5,374			
STEWARD TRAINING	47,995			
TOTAL	<u>\$ 2,678,139</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
BUILDINGS AND EQUIPMENT	\$ 797,823	\$ 350,226	\$ 790,828	\$ 368,856
LAND	86,400		86,400	
TOTAL	<u>\$ 884,223</u>	<u>\$ 350,226</u>	<u>\$ 877,228</u>	<u>\$ 368,856</u>

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
CASH SURRENDER VALUE OF LIFE INS	\$ 96,943	\$ 110,043
TOTAL	<u>\$ 96,943</u>	<u>\$ 110,043</u>

Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
PHILLIP THOMPSON 1026 E MICHIGAN AVE LANSING MI 48912	EXECUTIVE VP	0	122,010	25,204	0
ANN MAPES 1026 E MICHIGAN AVE	PRESIDENT	0	0	0	0

Federal Statements

Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
LANSING MI 48912					
JOHN ECK 1026 E MICHIGAN AVENUE LANSING MI 48912	SECR/TREAS	0	0	0	0
DWINTS BOWMAN 1026 E MICHIGAN AVE LANSING MI 48912	DIVISION VP	0	3,000	0	0
DAVE LEVETT 1026 E MICHIGAN AVE LANSING MI 48912	DIVISION VP	0	2,000	0	0
LYNDA ROBERTS 1026 E MICHIGAN AVENUE LANSING MI 48912	DIVISION VP	0	6,000	0	0
MARVIN COOK 1026 E MICHIGAN AVE LANSING MI 48912	DIVISION VP	0	6,000	0	0
JACKIE SCHULTZ 1026 E MICHIGAN AVENUE LANSING MI 48912	DIVISION VP	0	10,000	0	0

Federal Statements

Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
WILLIAM RUHF 1026 E MICHIGAN AVE LANSING MI 48912	DIVISION VP	0	0	0	0
JERRY KETCHUM 1026 E MICHIGAN AVE LANSING MI 48912	DIVISION VP	0	0	0	0
DWAYNE BETCHER 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	1,500	0	0
CHUCK BONAR 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
RICK BROWER 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
MARY CHARLEY 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
RAY CLOVER 1026 E MICHIGAN AVE	EXEC. BOARD	0	1,500	0	0

Federal Statements

Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
LANSING MI 48912					
BRENDA GREENE 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	3,080	0	0
HOWARD GRIGSBY 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	2,000	0	0
KARL HAUSLER 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
ANDY JOHNSON 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
YOLANDA LANGSTON 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	1,500	0	0
AMY LIPSET 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0

Federal Statements

Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
JEFF LOVE 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
MIKE MANDRICK 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
PHIL PATRICK 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0
GLENDIA SIMON 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	1,500	0	0
MARK STEPHENS 1026 E MICHIGAN AVE LANSING MI 48912	EXEC. BOARD	0	0	0	0

Statement 7 - Form 990, Part VIII - Relationship of Activities

<u>Line No.</u>	<u>Description</u>
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.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization MICHIGAN PUBLIC EMPLOYEES	Employer identification number 38-2601357
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O box, see instructions. 1026 E. MICHIGAN AVE.	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. LANSING MI 48912	

Check type of return to be filed (file a separate application for each return).

- | | | |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

● The books are in the care of ▶ **HALL & ROMKEMA, PLC**

Telephone No. ▶ **517-337-8900** FAX No ▶ **517-337-8906**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **2/17/09**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or

▶ tax year beginning **7/01/07**, and ending **6/30/08**

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.