

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2008

Form **990-EZ**

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

Department of the Treasury  
Internal Revenue Service

Open to Public Inspection

**A For the 2008 calendar year, or tax year beginning and ending**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p>Please use IRS label or print or type See Specific Instructions</p>	<p><b>C Name of organization</b>  <b>DURAND UNION STATION INC</b>                  Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  <b>P.O. BOX 106</b>                  City or town, state or country, and ZIP + 4  <b>DURAND, MI 48429-0106</b></p>	<p><b>D Employer identification number</b>  <b>38-2603844</b></p> <p><b>E Telephone number</b>  <b>989-288-3113</b></p> <p><b>F Group Exemption Number</b> ▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting method:**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ N/A

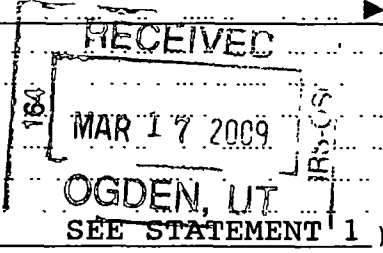
**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J Organization type** (check only one)  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

**K Check**  if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **167,587.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)			
	1 Contributions, gifts, grants, and similar amounts received	1	55,569.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	4,385.
	4 Investment income	4	5,212.
Revenue	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	87,866.
	b Less: direct expenses other than fundraising expenses	6b	49,398.
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	38,468.	
7a Gross sales of inventory, less returns and allowances	7a	14,555.	
b Less: cost of goods sold	7b	11,550.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	3,005.	
8 Other revenue (describe ▶ _____)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	106,639.	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	39,272.
	13 Professional fees and other payments to independent contractors	13	1,000.
	14 Occupancy, rent, utilities, and maintenance	14	23,135.
	15 Printing, publications, postage, and shipping	15	848.
	16 Other expenses (describe ▶ _____)	16	74,832.
	17 Total expenses. Add lines 10 through 16	17	139,087.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<32,448.>	
Net Assets	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	144,031.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4	20	600.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	112,183.



**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	53,896.	24,489.
23 Land and buildings	50,677.	43,966.
24 Other assets (describe ▶ SEE STATEMENT 2)	41,160.	45,107.
25 Total assets	145,733.	113,562.
26 Total liabilities (describe ▶ SEE STATEMENT 3)	1,702.	1,379.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	144,031.	112,183.

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form **990-EZ** (2008)

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0.
b	Did the organization file Form 1120-POL for this year?	37b	X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	N/A
b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
b	Section 501(c)(3) and (4) organizations. 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," complete Schedule L, Part I	40b	X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter amount of tax on line 40c reimbursed by the organization		0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed. <u>MI</u>		
42a	The books are in care of <u>DONNA L TOBIAS, TREASURER</u> Telephone no. <u>989-288-3113</u> Located at <u>200 RAILROAD ST, DURAND, MI</u> ZIP + 4 <u>48429-0106</u>		
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.	42b	X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: _____	42c	X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- |   | Yes | No |
|---|-----|----|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I |     | X  |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II   |     | X  |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   |     | X  |
| 49a Did the organization make any transfers to an exempt non-charitable related organization?   |     | X  |
| b If "Yes," was the related organization(s) a section 527 organization?   |     |    |
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

**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: *Donna L. Tobias* Date: 3/4/09

Preparer: DONNA L TOBIAS, TREASURER

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: 02/27/09 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: DEMIS AND WENZLICK, P.C. 217 N. WASHINGTON ST. OWOSSO, MI 48867-2836

EIN: \_\_\_\_\_ Phone no.: 989-723-8227

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19,294.	43,890.	43,890.	46,542.	59,954.	213,570.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 - 3	19,294.	43,890.	43,890.	46,542.	59,954.	213,570.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public Support.</b> Subtract line 5 from line 4.						213,570.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	19,294.	43,890.	43,890.	46,542.	59,954.	213,570.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,116.	5,716.	5,716.	1,308.	5,212.	21,068.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						234,638.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	524,917.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	91.02	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	<b>15</b>		%
<b>16a 33 1/3% support test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
<b>b 33 1/3% support test - 2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
<b>17a 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
<b>b 10% -facts-and-circumstances test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

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FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
ARCHIVES	53.
NEWSLETTER	653.
PROMOTION AND ADVERTISING	48,081.
PAYROLL TAXES	4,982.
INSURANCE	2,957.
SECURITY	1,645.
OFFICE SUPPLIES	1,510.
MISCELLANEOUS	1,294.
DEPRECIATION	3,989.
UNREALIZED LOSS ON INVESTMENTS	9,668.
TOTAL TO FORM 990-EZ, LINE 16	74,832.

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FORM 990-EZ	OTHER ASSETS	STATEMENT	2
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORY	13,159.	10,718.
BOARD RESTRICTED FUNDS	0.	13,343.
RESTRICTED FUNDS:SHIAWASSEE FOUNDATION	28,001.	21,046.
TOTAL TO FORM 990-EZ, LINE 24	41,160.	45,107.

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FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYROLL TAXES PAYABLE	1,702.	1,359.
FOUNDATION PAYABLE	0.	20.
TOTAL TO FORM 990-EZ, LINE 26	1,702.	1,379.

FORM 990-EZ OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 4

DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENTS, NET	600.
TOTAL TO FORM 990-EZ, LINE 20	600.

FORM 990-EZ RENTAL INCOME STATEMENT 5

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
DEPOT-DURAND, MI	1	4,037.
TOTAL INCUDED ON FORM 990-EZ, PART I, LINE 4		4,037.

FORM 990-EZ

INCOME AND COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 7A

STATEMENT 6

INCOME

1. GROSS RECEIPTS . . . . .	14,555	
2. RETURNS AND ALLOWANCES . . . . .		
3. LINE 1 LESS LINE 2 . . . . .		14,555
4. COST OF GOODS SOLD (LINE 13) . . . . .	11,550	
5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . .		3,005

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR . . . . .	13,159	
7. MERCHANDISE PURCHASED . . . . .		
8. COST OF LABOR . . . . .		
9. MATERIALS AND SUPPLIES . . . . .	8,303	
10. OTHER COSTS . . . . .	806	
11. ADD LINES 6 THROUGH 10 . . . . .		22,268
12. INVENTORY AT END OF YEAR . . . . .	10,718	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12) . . . . .		11,550



FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 8

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,  
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL  
BENEFIT CONTRACT? . . . . . [ ] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,  
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

OPERATION & MAINTENANCE OF DURAND UNION STATION EDUCATION OF PUBLIC AS TO  
RAILROAD OPERATION