

Form 990-T

C&E 964

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2017

Department of the Treasury Internal Revenue Service

For calendar year 2017 or other tax year beginning 07/01/17, and ending 06/30/18 1806

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed
B Exempt under section
[X] 501(c)(03)
408(e) 220(e)
408A 530(a)
529(a)

Name of organization UNITED CEREBRAL PALSY ASSOCIATION OF MICHIGAN, INC.
Number, street, and room or suite no 1325 S WASHINGTON AVE
City or town, state or province, country, and ZIP or foreign postal code LANSING MI 48910

D Employer identification number 38-1387884
E Unrelated business activity codes 713200

C Book value of all assets at end of year 1,269,872

F Group exemption number
G Check organization type [X] 501(c) corporation

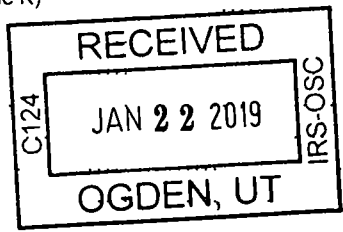
H Describe the organization's primary unrelated business activity
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [X] No

The books are in care of LESLYNN ANGEL Telephone number 517-203-1200

SCANNED MAR 1 2019

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (277,140), Less returns and allowances, Cost of goods sold, Gross profit (277,140), Capital gain net income, Net gain (loss), Capital loss deduction for trusts, Interest, annuities, royalties, and rents from controlled organizations, Investment income, Exploited exempt activity income, Advertising income, Other income, Total (277,140).

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, Bad debts, Interest, Taxes and licenses, Charitable contributions, Depreciation, Less depreciation claimed on Schedule A, Depletion, Contributions to deferred compensation plans, Employee benefit programs, Excess exempt expenses, Excess readership costs, Other deductions (SEE STATEMENT 1), Total deductions (273,614), Unrelated business taxable income before net operating loss deduction (3,526), Net operating loss deduction, Unrelated business taxable income before specific deduction (3,526), Specific deduction (1,000), Unrelated business taxable income (2,526).



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Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here  See instructions and

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order)  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

b Enter organization's share of (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

c Income tax on the amount on line 34 ▶ 35c 454

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from  Tax rate schedule or  Schedule D (Form 1041) ▶ 36

37 Proxy tax. See instructions ▶ 37

38 Alternative minimum tax ▶ 38

39 Tax on Non-Compliant Facility Income. See instructions ▶ 39

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies 44 40 454

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) 41a

b Other credits (see instructions) 41b

c General business credit. Attach Form 3800 (see instructions) 41c

d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d

e Total credits. Add lines 41a through 41d 41e

42 Subtract line 41e from line 40 42 454

43 Other taxes. Check if from  Form 4255  Form 8611  Form 8697  Form 8866  Other (att sch) 43

44 Total tax. Add lines 42 and 43 44 454

45a Payments. A 2016 overpayment credited to 2017 45a 208

b 2017 estimated tax payments 45b 919

c Tax deposited with Form 8868 45c

d Foreign organizations. Tax paid or withheld at source (see instructions) 45d

e Backup withholding (see instructions) 45e

f Credit for small employer health insurance premiums (Attach Form 8941) 45f

g Other credits and payments  Form 2439  Form 4136  Other Total ▶ 45g

46 Total payments. Add lines 45a through 45g 46 1,127

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ 47 252

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed ▶ 48 528

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid ▶ 49 673

50 Enter the amount of line 49 you want credited to 2018 estimated tax ▶ 673 Refunded ▶ 50 975

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file

53 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$

	Yes	No
51		X
52		X

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: [Signature] Date: [Date] Title: TREASURER

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

Paid Preparer Use Only: Print/Type preparer's name: VICKIE L. CROUCH Preparer's signature: [Signature] Date: 11/19 Check  if self-employed PTIN: P00163080 Firm's name: LAYTON & RICHARDSON, P.C. Firm's EIN: 38-2024865 Firm's address: 1000 COOLIDGE RD EAST LANSING, MI 48823-2469 Phone no: 517-332-1900

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ►

<b>1</b> Inventory at beginning of year	<b>1</b>		<b>6</b> Inventory at end of year	<b>6</b>	
<b>2</b> Purchases	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract		
<b>3</b> Cost of labor	<b>3</b>		line 6 from line 5. Enter here and	<b>7</b>	
<b>4a</b> Additional sec 263A costs (attach schedule)	<b>4a</b>		in Part I, line 2		
<b>b</b> Other costs (attach schedule)	<b>4b</b>		<b>8</b> Do the rules of section 263A (with respect to		<b>Yes</b>
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>		property produced or acquired for resale) apply		<b>No</b>
			to the organization?		

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

<b>1</b> Description of property		
(1) <b>N/A</b>		
(2)		
(3)		
(4)		
<b>2</b> Rent received or accrued		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ►
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A) ►		

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property		<b>2</b> Gross income from or allocable to debt-financed property	<b>3</b> Deductions directly connected with or allocable to debt-financed property	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1) <b>N/A</b>				
(2)				
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6</b> Column 4 divided by column 5	<b>7</b> Gross income reportable (column 2 x column 6)	<b>8</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A) ►	Enter here and on page 1, Part I, line 7, column (B)
<b>Total dividends-received deductions</b> included in column 8 ►				

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

Table with 6 columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 4 Total of specified payments made, 5 Part of column 4 that is included in the controlling organization's gross income, 6 Deductions directly connected with income in column 5. Row (1) contains 'N/A'.

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 9 Total of specified payments made, 10 Part of column 9 that is included in the controlling organization's gross income, 11 Deductions directly connected with income in column 10. Rows (1) through (4) are empty.

Totals row for Schedule F with instructions: 'Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)' and 'Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)'. Includes a right-pointing arrow.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

Table with 5 columns: 1 Description of income, 2 Amount of income, 3 Deductions directly connected (attach schedule), 4 Set-asides (attach schedule), 5 Total deductions and set-asides (col 3 plus col 4). Row (1) contains 'N/A'.

Totals row for Schedule G with instructions: 'Enter here and on page 1, Part I, line 9, column (A)' and 'Enter here and on page 1, Part I, line 9, column (B)'. Includes a right-pointing arrow.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

Table with 7 columns: 1 Description of exploited activity, 2 Gross unrelated business income from trade or business, 3 Expenses directly connected with production of unrelated business income, 4 Net income (loss) from unrelated trade or business, 5 Gross income from activity that is not unrelated business income, 6 Expenses attributable to column 5, 7 Excess exempt expenses (column 6 minus column 5, but not more than column 4). Row (1) contains 'N/A'.

Totals row for Schedule I with instructions: 'Enter here and on page 1, Part I, line 10, col (A)', 'Enter here and on page 1, Part I, line 10, col (B)', and 'Enter here and on page 1, Part II, line 26'. Includes a right-pointing arrow.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss) (col 2 minus col 3), 5 Circulation income, 6 Readership costs, 7 Excess readership costs (column 6 minus column 5, but not more than column 4). Row (1) contains 'N/A'.

Totals row for Schedule J with instruction: 'Totals (carry to Part II, line (5))'. Includes a right-pointing arrow.

**Part II** Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> ▶						
<b>Totals, Part II (lines 1-5)</b> ▶	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b> ▶			