

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20																													
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization: Sable Points Lighthouse Keepers Association</td> <td>D Employer identification number 38-3248067</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="2">E Telephone number (231) 845-7417</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">PO Box 673</td> <td rowspan="2">G Gross receipts \$ 270,610</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code Ludington, MI 49431</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: Al Cocconi</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">Same as C above</td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2">J Website: ▶ WWW.SPLKA.ORG</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td>L Year of formation: 1991 M State of legal domicile: MI</td> </tr> </table>	C Name of organization: Sable Points Lighthouse Keepers Association		D Employer identification number 38-3248067	Doing business as		E Telephone number (231) 845-7417	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	PO Box 673		G Gross receipts \$ 270,610	City or town, state or province, country, and ZIP or foreign postal code Ludington, MI 49431		F Name and address of principal officer: Al Cocconi		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Same as C above		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	J Website: ▶ WWW.SPLKA.ORG		H(c) Group exemption number ▶	K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1991 M State of legal domicile: MI
C Name of organization: Sable Points Lighthouse Keepers Association		D Employer identification number 38-3248067																											
Doing business as		E Telephone number (231) 845-7417																											
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																												
PO Box 673		G Gross receipts \$ 270,610																											
City or town, state or province, country, and ZIP or foreign postal code Ludington, MI 49431																													
F Name and address of principal officer: Al Cocconi		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																											
Same as C above		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No																											
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions																											
J Website: ▶ WWW.SPLKA.ORG		H(c) Group exemption number ▶																											
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1991 M State of legal domicile: MI																											

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: To preserve, promote, educate and make our lighthouses accessible to all.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	9
	6	Total number of volunteers (estimate if necessary)	6	100
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	124,194	186,730
	9	Program service revenue (Part VIII, line 2g)	238,795	13,983
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,319	4,545
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	115,446	31,528
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	482,754	236,786
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	196,229	199,722
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 6,162		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	220,362	154,834
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	416,591	354,556	
19	Revenue less expenses. Subtract line 18 from line 12	66,163	(117,770)	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	816,698	713,101
	21	Total liabilities (Part X, line 26)	23,228	26,825
	22	Net assets or fund balances. Subtract line 21 from line 20	793,470	686,276

Part II Signature Block

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.

Sign Here	Ted Robinson Signature of officer	Date
	Ted Robinson, Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Connie M Tewes CPA	Preparer's signature	Date 05-10-2021	Check <input type="checkbox"/> if self-employed	PTIN P00350678
	Firm's name ▶ Connie M Tewes CPA LLC	Firm's EIN ▶		Phone no.	
	Firm's address ▶ 5728 W US 10 Ludington MI 49431			231-342-4988	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

To preserve, promote, educate and make our lighthouses accessible to all.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ **43,957** including grants of \$ _____) (Revenue \$ **13,983**)

To manage 4 historic lighthouses located along a 55 mile range of Lake Michigan shoreline. The members stay at the lighthouses, provide tours, offer merchandise, perform upkeep duties and offer educational programs about the lighthouse to the public.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶ 43,957**

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-21 detailing various organizational requirements and their status.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, Yes, No. Rows 22-38 covering various IRS schedule requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question number, Question text, Yes, No. Rows 1a-1c regarding Form 1096, Form W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Line Number, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question ID, Question Text, Line Number, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Michigan
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [X] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records Carol Cooper (231)845-7417, PO Box 673, Ludington, MI 49431

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Peter Manting Executive Director	40.00			X			54,910	0	0	
(2) Bill McBeth Director	2.00	X					0	0	0	
(3) Bob Baltzer Director	2.00	X					0	0	0	
(4) Lenore Janman Director	2.00	X					0	0	0	
(5) Mark Hallenbeck Vice President	2.00			X			0	0	0	
(6) Al Cocconi President	2.00			X			0	0	0	
(7) Ted Robinson Treasurer	2.00			X			0	0	0	
(8) Roger Pashby Secretary	2.00			X			0	0	0	
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							54,910	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	24,040				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	162,690				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f ▶			186,730			
Program Service Revenue			Business Code				
	2a Lighthouse Tower Tours		900099	13,983	13,983		
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f ▶			13,983				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			4,545	4,545		
	4 Income from investment of tax-exempt bond proceeds . . . ▶						
	5 Royalties ▶						
	6a Gross rents	6a	(i) Real	50			
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c	50				
	d Net rental income or (loss) ▶			50	50		
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c						
d Net gain or (loss) ▶							
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		255				
		b Less: direct expenses	8b				
		c Net income or (loss) from fundraising events ▶			255		255
9a Gross income from gaming activities, See Part IV, line 19	9a						
		b Less: direct expenses	9b				
		c Net income or (loss) from gaming activities ▶					
10a Gross sales of inventory, less returns and allowances	10a		52,075				
		b Less: cost of goods sold	10b	33,824			
		c Net income or (loss) from sales of inventory ▶			18,251	18,251	
Miscellaneous Revenue			Business Code				
	11a Gain on Investments		900099	12,972	12,972		
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d ▶			12,972				
12 Total revenue. See instructions ▶			236,786	49,801	0	255	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	185,642		185,642	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits				
10	Payroll taxes	14,080		14,080	
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	2,620		2,620	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees	1,826		1,826	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12	Advertising and promotion	42,735		42,735	
13	Office expenses	3,698		3,698	
14	Information technology	3,835		2,735	1,100
15	Royalties				
16	Occupancy	10,806		10,806	
17	Travel	14,632		14,632	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	618		618	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	18,786	16,889	1,897	
23	Insurance	9,639	250	9,389	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Historic Interpretation	2,390	1,801	589	
b	Repairs and Maintenance	15,207	14,555	652	
c	Trex Board cost	5,062			5,062
d	Telephone	7,400	4,400	3,000	
e	All other expenses _____	15,580	6,062	9,518	
25	Total functional expenses. Add lines 1 through 24e. .	354,556	43,957	304,437	6,162
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash - non-interest-bearing	78,578	1	65,699	
	2	Savings and temporary cash investments	120,613	2	10,693	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	27	4		
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	26,570	8	38,551	
	9	Prepaid expenses and deferred charges	927	9	993	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	413,815		
	b	Less: accumulated depreciation	10b	109,707	10c	304,108
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11	288,757	13	293,057	
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	816,698	16	713,101		
Liabilities	17	Accounts payable and accrued expenses	23,228	17	26,825	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	23,228	26	26,825	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	775,945	27	666,451	
	28	Net assets with donor restrictions	17,525	28	19,825	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	Total net assets or fund balances	793,470	32	686,276	
	33	Total liabilities and net assets/fund balances	816,698	33	713,101	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	236,786
2	Total expenses (must equal Part IX, column (A), line 25)	2	354,556
3	Revenue less expenses. Subtract line 2 from line 1	3	(117,770)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	793,470
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	10,576
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	686,276

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization

Employer identification number

Sable Points Lighthouse Keepers Association

38-3248067

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. 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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2019 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2020; b 33 1/3% support test - 2019; 17a 10%-facts-and-circumstances test - 2020; b 10%-facts-and-circumstances test - 2019; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	86,505	94,119	122,904	104,374	160,530	568,432
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	238,918	260,096	243,373	231,361	13,983	987,731
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	325,423	354,215	366,277	335,735	174,513	1,556,163
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,556,163

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	325,423	354,215	366,277	335,735	174,513	1,556,163
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . .	3,452	3,698	4,516	4,319	4,545	20,530
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,452	3,698	4,516	4,319	4,545	20,530
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		1,000	1,500	500	50	3,050
13 Total support. (Add lines 9, 10c, 11, and 12.)	328,875	358,913	372,293	340,554	179,108	1,579,743
14 First 5 years. 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

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	98.51 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	98.78 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	1.00 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	1.00 %

- 19a 33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ▶
- b 33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ▶

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2020

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization Sable Points Lighthouse Keepers Association	Employer identification number 38-3248067
--	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Sable Points Lighthouse Keepers Association	Employer identification number 38-3248067
--	---

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Delta Foundation 1249 Waukegan Glenview IL 60025	\$ 19,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Mason County Community Foundation P.O. Box 10 Ludington MI 49431	\$ 20,017	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Max and Victoria Dreyfuss Foundatio 2233 Wisconsin Avenue NW, Suite 414 Washington DC 20007	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Great Lakes Energy People's Fund 1323 Boyne Ave Boyne City MI 49712	\$ 5,160	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Michigan Humanities Council 2364 Woodlake Dr 100 Okemos MI 48864	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2020

Attach to Form 990.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization: Sable Points Lighthouse Keepers Association; Employer identification number: 38-3248067

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II containing questions 1-9 about conservation easements, including checkboxes for various purposes and a table for tracking easements held at the end of the tax year.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III containing questions 1a-2 about reporting collections of art and historical treasures, including revenue and asset reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Term endowment ▶ _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		70,417	14,680	55,737
d Equipment		31,724	25,986	5,738
e Other STMD1E		311,674	69,041	242,633
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				304,108

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.). ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Community Foundation Investments	136,286	FMV
(2) Community Foundation Capital Camp	156,771	FMV
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.). ▶	293,057	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.). ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.). ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

Sable Points Lighthouse Keepers Association

38-3248067

01. Members or stockholder classes and rights (Part VI, line 6)

The organization has members and a governing board of directors responsible for making operational decisions. Members in good standing have voting rights at the annual meeting.

02. Member election for additional members (Part VI, line 7a)

Current members in good standing elect the board of directors at the annual meeting.

03. Form 990 governing body review (Part VI, line 11)

All members of the board of directors receive a copy of Form 990 for review before filing. Upon approval, the form is submitted.

04. Conflict of interest policy compliance (Part VI, line 12c)

The Sable Points Lighthouse Keepers Association has a Conflict of Interest policy in place and monitors organizational activities for compliance with the policy.

05. CEO, executive director, top management comp (Part VI, line 15a)

Board members receive no compensation for director duties. Appropriate compensation of the executive director is authorized by the board.

06. Form 990 availability to public (Part VI, line 18)

The organization's Form 990 is available to the public on the Guidestar.org website as well as being available on its own website at www.splka.org.

07. Governing documents, etc, available to public (Part VI, line 19)

The governing documents and form 990 are available to the public by request. Form 990 is

Name of the organization

Employer identification number

Sable Points Lighthouse Keepers Association

38-3248067

also available to the public on the website www.guidestar.org.

08. Explanation of other changes in net assets or fund balances (Part XI, line 9)

Per audited financial statements for year ending December 31, 2019, investment income was increased by \$10,996 and Accrued expenses decreased by \$420 for a net change to beginning unrestricted net assets of \$10,576.

09. List of other expenses (Part IX, line 24e)

A detailed schedule of the amounts entered on line 24e is provided as an attachment (Overflow Statement) to this return.

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return Sable Points Lighthouse Keepers	Business or activity to which this form relates FORM 990 - 1	Identifying number 38-3248067
---	--	---

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 instructions)	1	
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
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 2019 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed 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	18,169

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020.	17	78
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 2020 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		789	5	HY	SL	79
c 7-year property		2,600	7	HY	SL	186
d 10-year property		1,392	10	HY	SL	70
e 15-year property						
f 20-year property		3,540	20	HY	SL	89
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	Statement #567		39 yrs.	MM	S/L	115
				MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	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 instructions	22	18,786
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 YOUR RECORDS ONLY
Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Tax ID Number

Sable Points Lighthouse Keepers Association

38-3248067

Form 990 - Schedule D - Part VI - Line 1e
 Investments - Other

Statement #D1e

Description of Investment	Cost/basis (Investment)	Cost/basis (Other)	Depr	Book Value
Land Improvements	0	16,659	9,071	7,588
Seawall	0	160,837	32,255	128,582
Gift Shop Inventory System	0	10,653	10,653	0
Tablets and Registers	0	2,728	1,365	1,363
Porthole Replacement	0	16,381	1,103	15,278
2018 Leasehold Improvements	0	21,372	2,320	19,052
2018 Furniture and Equipment	0	10,324	3,283	7,041
Solar Panels LNBL and LSP	0	2,810	352	2,458
Office Improvements and Equip	0	6,094	2,964	3,130
2019 Furniture and Equipment	0	17,744	3,313	14,431
2019 Leasehold Improvements	0	23,571	1,574	21,997
2019 Office Imps and Equipment	0	831	249	582
2020 Leasehold Improvements	0	19,489	390	19,099
2020 Furniture & Equipment	0	1,392	70	1,322
2020 Office Imps and Equipment	0	789	79	710
Total	<u>0</u>	<u>311,674</u>	<u>69,041</u>	<u>242,633</u>

Form 4562 - Line 19i

PG01
 Statement #567

Date	Cost	Deduction
11-2020	1,996	6
08-2020	11,353	<u>109</u>
Total		<u><u>115</u></u>

990

Overflow Statement

2020
Page 1

Name(s) as shown on return

FEIN

Sable Points Lighthouse Keepers Association

38-3248067

Occupancy

Description	Amount
Rent	\$ 4,628
Utilities	6,178
Total:	\$ 10,806

Description	Amount
Equipment Expense	\$ 162
Education	32
Volunteer Food and Lodging	(3,416)
Cash Over/Short	12
Supplies - Giftshops	5
Postage	206
Utilities	5,097
Credit Card Expense	3,964
Total:	\$ 6,062

Description	Amount
Postage	\$ 3,315
Bank Charges	90
Dues	2,653
Grant Expense	191
Food & Lodging	462
Newsletters	2,807
Total:	\$ 9,518

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
For your records only

2020

PAGE 1

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Seawall	12202012	157,570		100.00			157,570	40	SL MM	2.5	27,737	3,939	31,676	3,939
2	Lighthouse Furnishing	06152012	2,135		100.00			2,135	7		0	2,135		2,135	
3	Defibrillator - White	06112012	1,681		100.00			1,681	7		0	1,681		1,681	
5	Computers for Lightho	04032012	645		100.00			645	5		0	645		645	
6	Microsoft Dynamics at	05292012	3,418		100.00			3,418	3	S/L	0	3,418		3,418	
7	Bar code printer	07022012	356		100.00			356	5		0	356		356	
9	Land Improvments - Bi	05012012	4,665		100.00			4,665	10	SL HY	10	3,495	466	3,961	467
10	Bathroom renovation-L	04122012	809		100.00			809	15	SL HY	6.667	405	54	459	54
11	Building Improvement-	05152012	1,200		100.00			1,200	15	SL HY	6.667	600	80	680	80
12	Heating System - Big	06112012	1,775		100.00			1,775	15	SL HY	6.667	885	118	1,003	118
14	Seawall Improvements	12312013	3,268		100.00			3,268	40	SL MM	2.5	495	82	577	82
15	Generator and alarm -	03122013	566		100.00			566	10	SL HY	10	370	57	427	57
16	Little Sable Point Ma	04122013	3,330		100.00			3,330	20	SL HY	5	1,079	166	1,245	167
17	Road to Big Sable Lig	04172013	1,484		100.00			1,484	20	SL HY	5	481	74	555	74
18	LED panel- Little Sab	05272013	856		100.00			856	7	SL HY	14.286	793	63	856	63
19	WRLS House Remodeling	05282013	2,244		100.00			2,244	20	SL HY	5	728	112	840	112
20	Storage Tubs for Ligh	10012013	988		100.00			988	7	SL HY	14.286	917	71	988	71
24	Carpeting	05142014	1,786		100.00			1,786	7	SL HY	14.286	1,403	255	1,658	255
25	Cabinets & Shelving	05162014	309		100.00			309	7	SL HY	14.286	242	44	286	44
26	Refrigerator	06052014	300		100.00			300	7	SL HY	14.286	236	43	279	43
27	Land Improvements - B	07102014	10,510		100.00			10,510	15	SL HY	6.667	3,855	701	4,556	701
28	Storm Windows	09302014	875		100.00			875	15	SL HY	6.667	319	58	377	58
31	Sump Drains	09302015	1,467		100.00			1,467	15	SL MQ	6.667	429	98	527	98
32	Rain Gutters	10202015	2,630		100.00			2,630	15	SL MQ	6.667	722	175	897	175
33	Storm Windows	11032015	1,375		100.00			1,375	15	SL MQ	6.667	379	92	471	92
34	Trailer	11032015	500		100.00			500	5	SL MQ	20	413	87	500	87
35	Shed for WRLS	06092016	2,256		100.00			2,256	15	SL HY	6.667	525	150	675	150
37	2 Memorial Benches at	08022016	1,400		100.00			1,400	7	SL HY	14.286	700	200	900	200
38	Brass Vent Cover at W	08242016	739		100.00			739	20	150 DB HY	5.713	176	42	218	42
39	2nd Floor Roof Deck a	09192016	4,600		100.00			4,600	39	SL MM	2.564	388	118	506	118

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

2020

Program Services
For your records only

PAGE 2

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
40	Couch & Chairs for Bi	10282016	2,068		100.00			2,068	7	SL HY	14.286	1,033	295	1,328	295
41	Beds for BSL Residenc	07222016	3,361		100.00			3,361	7	SL HY	14.286	1,680	480	2,160	480
42	5 Storm Windows at Bi	10282016	625		100.00			625	20	150 DB HY	5.713	149	36	185	36
43	Porch Replacement Col	11072016	533		100.00			533	39	SL MM	2.564	44	14	58	14
44	Basement Wall Reinfor	12192016	2,850		100.00			2,850	39	SL MM	2.564	222	73	295	73
45	Flooring for LSP resi	04052017	817		100.00			817	10	SL HY	10	205	82	287	82
46	Electric equipment ca	05022017	2,500		100.00			2,500	7	SL HY	14.286	893	357	1,250	357
47	White River museum do	05252017	881		100.00			881	20	SL HY	5	110	44	154	44
48	Storm Windows for Big	05312017	1,500		100.00			1,500	10	SL HY	10	375	150	525	150
49	Roof replacement at B	06012017	27,850		100.00			27,850	39	SL MM	2.564	1,815	714	2,529	714
50	Workshop remodel at W	09262017	12,389		100.00			12,389	20	SL HY	5	1,548	619	2,167	619
51	Backpack leaf blower	09292017	580		100.00			580	7	SL HY	14.286	207	83	290	83
55	Storm Windows at Whit	12122017	775		100.00			775	20	SL HY	5	97	39	136	39
56	Memorial Benches LSP	02152018	1,699		100.00			1,699	10	SL HY	10	255	170	425	170
57	Brass plaques for WRL	06122018	554		100.00			554	10	SL HY	10	83	55	138	55
58	Memorial Benches	07132018	1,518		100.00			1,518	10	SL HY	10	228	152	380	152
60	Living Room Furniture	05072018	4,412		100.00			4,412	7	SL HY	14.286	945	630	1,575	630
61	Mattresses & Box Spri	03162018	1,442		100.00			1,442	7	SL HY	14.286	309	206	515	206
62	Stove & installation	04182018	699		100.00			699	7	SL HY	14.286	150	100	250	100
63	Solar panels for LNBL	04052018	1,532		100.00			1,532	20	SL HY	5	115	77	192	77
64	Solar Panels for LSP	04052018	1,278		100.00			1,278	20	SL HY	5	96	64	160	64
65	Portholes at LNBL	05312018	16,381		100.00			16,381	39	SL MM	2.564	683	420	1,103	420
66	Doors at Big Sable	09052018	9,134		100.00			9,134	20	SL HY	5	685	457	1,142	457
67	Deck at LSP	06292018	3,147		100.00			3,147	20	SL HY	5	236	157	393	157
68	Cement work at WRLS	05272018	4,706		100.00			4,706	20	SL HY	5	353	235	588	235
69	Wheelchair Ramp and R	08292018	1,575		100.00			1,575	20	SL HY	5	118	79	197	79
73	Beach Cleaner	01162019	3,000		100.00			3,000	5	SL HY	20	300	600	900	600
74	Furniture - LSPL Resi	01182019	7,306		100.00			7,306	7	SL HY	14.286	522	1,044	1,566	1,044
75	Mattresses - LNBL Res	04082019	2,640		100.00			2,640	7	SL HY	14.286	189	377	566	377
76	Roof Replacement - WR	05222019	7,636		100.00			7,636	39	SL MM	2.564	122	196	318	196

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
For your records only

2020

PAGE 3

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
77	Furniture replacement	03152019	871		100.00			871	10	SL HY	10	44	87	131	87
78	Emaciator Pump - LSPL	06212019	1,487		100.00			1,487	20	SL HY	5	37	74	111	74
79	Storm Windows on porc	08312019	825		100.00			825	20	SL HY	5	21	41	62	41
81	Doors & Finish - BSPL	04142019	15,110		100.00			15,110	20	SL HY	5	378	755	1,133	755
82	Sump Pump - BSP	10252019	2,440		100.00			2,440	20	SL HY	5	61	122	183	122
83	Drywall Bedrooms BSP	06052020	3,540		100.00			3,540	20	SL HY	2.5		89	89	89
84	Bedroom Carpet Lud N.	03122020	2,600		100.00			2,600	7	SL HY	7.143		186	186	186
86	Little Sable Point Re	11302020	1,996		100.00			1,996	39	SL MM	.321		6	6	6
87	Ludington N. restorat	08132020	11,353		100.00			11,353	39	SL MM	.962		109	109	109
88	Memorial Benches LSP	05262020	1,392		100.00			1,392	10	SL HY	5		70	70	70
Totals			382,739					382,739				70,315	16,889	87,204	16,891

Land Amount
Net Depreciable Cost 382,739

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 16,889

ST ADJ:

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General
For your records only

2020

PAGE 1

Name(s) as shown on return

Social security number/EIN

Sable Points Lighthouse Keepers Association

38-3248067

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
4	Computer - Debbie's o	02152012	478		100.00			478	5		0	478		478	
8	CBD Computer (2)	08232012	1,643		100.00			1,643	5		0	1,643		1,643	
13	Epson 3112 projector	11172012	424		100.00			424	5		0	424		424	
21	Gift shop Inventory s	05272013	10,653		100.00			10,653	5		0	10,653		10,653	
22	Website	11122013	1,208		100.00			1,208	5	AMT-	0	1,208		1,208	
23	Past Perfect Software	06152013	1,018		100.00			1,018	5	AMT-	0	1,018		1,018	
29	Computer for WRLS	03112014	604		100.00			604	5		0	604		604	
30	Computer - Bookkeeper	04282014	690		100.00			690	5		0	690		690	
36	Phone	06292016	523		100.00			523	3		0	523		523	
52	Office Furniture	09292017	1,645		100.00			1,645	7	SL HY	14.286	588	235	823	235
53	Television with wall	11272017	837		100.00			837	5	SL HY	20	418	167	585	167
54	(2) Administrative of	12062017	1,997		100.00			1,997	5	SL HY	20	998	399	1,397	399
59	Replacement Furnace a	02162018	6,094		100.00			6,094	20	SL HY	5	457	305	762	305
70	Tablet at Little Sabl	05152018	730		100.00			730	5	SL HY	20	219	146	365	146
71	Gift Shop Register at	05152018	999		100.00			999	5	SL HY	20	300	200	500	200
72	Register at White Riv	05152018	999		100.00			999	5	SL HY	20	300	200	500	200
80	Laptop for office	03282019	831		100.00			831	5	SL HY	20	83	166	249	166
85	Tablet W.R.	01082020	789		100.00			789	5	SL HY	10		79	79	79
Totals			32,162					32,162				20,604	1,897	22,501	1,897

Land Amount
Net Depreciable Cost

32,162

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

1,897

ST ADJ:

Next Year's Depreciation Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Sable Points Lighthouse Keepers Association

38-3248067

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	Seawall	12-20-2012	157,570	SL	40	3,939
PRG	1	Lighthouse Furnishings	06-15-2012	2,135	SL	7	
PRG	1	Defibrillator - White Ri	06-11-2012	1,681	SL	7	
MGT	1	Computer - Debbie's offi	02-15-2012	478	SL	5	
PRG	1	Computers for Lighthouse	04-03-2012	645	SL	5	
PRG	1	Microsoft Dynamics at lo	05-29-2012	3,418	S/L	3	
PRG	1	Bar code printer	07-02-2012	356	SL	5	
MGT	1	CBD Computer (2)	08-23-2012	1,643	SL	5	
PRG	1	Land Improvements - Big S	05-01-2012	4,665	SL	10	466
PRG	1	Bathroom renovation-Ludi	04-12-2012	809	SL	15	54
PRG	1	Building Improvement- Wh	05-15-2012	1,200	SL	15	80
PRG	1	Heating System - Big Sab	06-11-2012	1,775	SL	15	118
MGT	1	Epson 3112 projector	11-17-2012	424	SL	5	
PRG	1	Seawall Improvements	12-31-2013	3,268	SL	40	82
PRG	1	Generator and alarm - Bi	03-12-2013	566	SL	10	57
PRG	1	Little Sable Point Marke	04-12-2013	3,330	SL	20	166
PRG	1	Road to Big Sable Lighth	04-17-2013	1,484	SL	20	74
PRG	1	LED panel- Little Sable	05-27-2013	856	SL	7	
PRG	1	WRLS House Remodeling	05-28-2013	2,244	SL	20	112
PRG	1	Storage Tubs for Lightho	10-01-2013	988	SL	7	
MGT	1	Gift shop Inventory syst	05-27-2013	10,653	SL	5	
MGT	1	Website	11-12-2013	1,208	AMT	5	
MGT	1	Past Perfect Software	06-15-2013	1,018	AMT	5	
PRG	1	Carpeting	05-14-2014	1,786	SL	7	128
PRG	1	Cabinets & Shelving	05-16-2014	309	SL	7	23
PRG	1	Refrigerator	06-05-2014	300	SL	7	21
PRG	1	Land Improvements - Big	07-10-2014	10,510	SL	15	701
PRG	1	Storm Windows	09-30-2014	875	SL	15	58
MGT	1	Computer for WRLS	03-11-2014	604	SL	5	
MGT	1	Computer - Bookkeeper	04-28-2014	690	SL	5	
PRG	1	Sump Drains	09-30-2015	1,467	SL	15	98
PRG	1	Rain Gutters	10-20-2015	2,630	SL	15	175
PRG	1	Storm Windows	11-03-2015	1,375	SL	15	92
PRG	1	Trailer	11-03-2015	500	SL	5	
PRG	1	Shed for WRLS	06-09-2016	2,256	SL	15	150
MGT	1	Phone	06-29-2016	523	SL	3	
PRG	1	2 Memorial Benches at LS	08-02-2016	1,400	SL	7	200
PRG	1	Brass Vent Cover at WRLS	08-24-2016	739	M	20	39
PRG	1	2nd Floor Roof Deck at L	09-19-2016	4,600	SL	39	118
PRG	1	Couch & Chairs for Big S	10-28-2016	2,068	SL	7	295
PRG	1	Beds for BSL Residence	07-22-2016	3,361	SL	7	480
PRG	1	5 Storm Windows at Big S	10-28-2016	625	M	20	33
PRG	1	Porch Replacement Column	11-07-2016	533	SL	39	14
PRG	1	Basement Wall Reinforcem	12-19-2016	2,850	SL	39	73
PRG	1	Flooring for LSP residen	04-05-2017	817	SL	10	82
PRG	1	Electric equipment cart	05-02-2017	2,500	SL	7	357
PRG	1	White River museum door	05-25-2017	881	SL	20	44
PRG	1	Storm Windows for Big Sa	05-31-2017	1,500	SL	10	150
PRG	1	Roof replacement at Big	06-01-2017	27,850	SL	39	714
PRG	1	Workshop remodel at Whit	09-26-2017	12,389	SL	20	619
PRG	1	Backpack leaf blower for	09-29-2017	580	SL	7	83
MGT	1	Office Furniture	09-29-2017	1,645	SL	7	235

Next Year's Depreciation Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Sable Points Lighthouse Keepers Association

38-3248067

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
MGT	1	Television with wall mou	11-27-2017	837	SL	5	167
MGT	1	(2) Administrative offic	12-06-2017	1,997	SL	5	399
PRG	1	Storm Windows at White R	12-12-2017	775	SL	20	39
PRG	1	Memorial Benches LSP	02-15-2018	1,699	SL	10	170
PRG	1	Brass plaques for WRLS b	06-12-2018	554	SL	10	55
PRG	1	Memorial Benches	07-13-2018	1,518	SL	10	152
MGT	1	Replacement Furnace and	02-16-2018	6,094	SL	20	305
PRG	1	Living Room Furniture at	05-07-2018	4,412	SL	7	630
PRG	1	Mattresses & Box Springs	03-16-2018	1,442	SL	7	206
PRG	1	Stove & installation at	04-18-2018	699	SL	7	100
PRG	1	Solar panels for LNBL	04-05-2018	1,532	SL	20	77
PRG	1	Solar Panels for LSP Gif	04-05-2018	1,278	SL	20	64
PRG	1	Portholes at LNBL	05-31-2018	16,381	SL	39	420
PRG	1	Doors at Big Sable	09-05-2018	9,134	SL	20	457
PRG	1	Deck at LSP	06-29-2018	3,147	SL	20	157
PRG	1	Cement work at WRLS	05-27-2018	4,706	SL	20	235
PRG	1	Wheelchair Ramp and Rail	08-29-2018	1,575	SL	20	79
MGT	1	Tablet at Little Sable P	05-15-2018	730	SL	5	146
MGT	1	Gift Shop Register at Bi	05-15-2018	999	SL	5	200
MGT	1	Register at White River	05-15-2018	999	SL	5	200
PRG	1	Beach Cleaner	01-16-2019	3,000	SL	5	600
PRG	1	Furniture - LSPL Residen	01-18-2019	7,306	SL	7	1,044
PRG	1	Mattresses - LNBL Reside	04-08-2019	2,640	SL	7	377
PRG	1	Roof Replacement - WRLS	05-22-2019	7,636	SL	39	196
PRG	1	Furniture replacement at	03-15-2019	871	SL	10	87
PRG	1	Emaciator Pump - LSPL	06-21-2019	1,487	SL	20	74
PRG	1	Storm Windows on porch o	08-31-2019	825	SL	20	41
MGT	1	Laptop for office	03-28-2019	831	SL	5	166
PRG	1	Doors & Finish - BSPL	04-14-2019	15,110	SL	20	755
PRG	1	Sump Pump - BSP	10-25-2019	2,440	SL	20	122
PRG	1	Drywall Bedrooms BSP	06-05-2020	3,540	SL	20	177
PRG	1	Bedroom Carpet Lud N.	03-12-2020	2,600	SL	7	371
MGT	1	Tablet W.R.	01-08-2020	789	SL	5	158
PRG	1	Little Sable Point Resto	11-30-2020	1,996	SL	39	51
PRG	1	Ludington N. restoration	08-13-2020	11,353	SL	39	291
PRG	1	Memorial Benches LSP	05-26-2020	1,392	SL	10	139
		TOTAL					19,037

Connie M Tewes CPA LLC

5728 W US 10
Ludington, MI 49431
connietewes@gmail.com
Phone: (231)342-4988 | Fax: (231)309-5967

May 10, 2021

Sable Points Lighthouse Keepers Association
PO Box 673
Ludington, MI 49431

Subject: Preparation of 2020 Tax Returns

Sable Points Lighthouse Keepers Association:

Thank you for choosing Connie M Tewes CPA LLC to assist with the 2020 taxes for Sable Points Lighthouse Keepers Association. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2020 federal and state income tax returns for Sable Points Lighthouse Keepers Association. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Sable Points Lighthouse Keepers Association, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2020 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (231)342-4988.

Sincerely,

Connie M Tewes CPA
Connie M Tewes CPA LLC

Accepted By:

Officer

Date