

Return of Organization Exempt From Income Tax

2017

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

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

Department of the Treasury Internal Revenue Service

A For the 2017 calendar year, or tax year beginning, 2017, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: SABLE POINTS LIGHTHOUSE KEEPERS ASSOCIATION. D Employer identification no. 38-3248067. E Telephone number. G Gross receipts \$ 589,472. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. I Tax-exempt status: 501(c)(3). J Website: WWW.SPLKA.ORG. K Form of organization: Association. L Year of formation: 1991. M State of legal domicile: MI.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance. 8-12 Revenue. 13-19 Expenses. 20-22 Net Assets or Fund Balances.

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. Preparer's signature. Date: 05-11-2018. Check self-employed if PTIN: P00350678. Firm's name: Connie M Tewes CPA LLC. Firm's address: 7720 6 Mile Bridge Rd, Manistee MI 49660. Firm's EIN: 231-342-4988.

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

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 \$ 90,500 including grants of \$ _____) (Revenue \$ 268,239)
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 in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶ 90,500**

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-19 detailing various organizational requirements and their completion status.

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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 columns for question number, description, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, deductible contributions, and sponsoring organizations.

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 4 columns: Question, Line Number, Yes, No. Rows include questions about voting members, family relationships, management delegation, and meeting documentation.

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

Table with 4 columns: Question, Line Number, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review.

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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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) Kim McDaniel Director	2.00	X						0	0	0
(2) Bill McBeth Director	2.00	X						0	0	0
(3) Kirk Lindquist President	2.00			X				0	0	0
(4) Sheila Meeusen Secretary	2.00			X				0	0	0
(5) Roger Pashby Treasurer	2.00			X				0	0	0
(6) Jeff duPuis Vice President	2.00			X				0	0	0
(7) Peter Manting Executive Director	35.00				X			48,153	0	0
(8)										
(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 (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 Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							48,153	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, or 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	21,465				
	c Fundraising events	1c	1,245				
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	71,409				
	g Noncash contributions included in lines 1a-1f: \$		1,105				
	h Total. Add lines 1a-1f ▶		94,119				
Program Service Revenue			Business Code				
	2a Lighthouse Tower Tours	900099	260,096	260,096			
	b Transportation to Light	900099	6,628	6,628			
	c Annual Membership Meet	900099	1,515	1,515			
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f ▶		268,239					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		19,684			19,684	
	4 Income from investment of tax-exempt bond proceeds . . . ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ 1,245 of contributions reported on line 1c). See Part IV, line 18 a						
		b Less: direct expenses b					
		c Net income or (loss) from fundraising events ▶					
	9a Gross income from gaming activities. See Part IV, line 19 a						
b Less: direct expenses b							
c Net income or (loss) from gaming activities ▶							
10a Gross sales of inventory, less returns and allowances a			207,430				
	b Less: cost of goods sold b		128,046				
	c Net income or (loss) from sales of inventory ▶		79,384	79,384			
Miscellaneous Revenue		Business Code					
11a _____							
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶							
12 Total revenue. See instructions ▶			461,426	347,623	0	19,684	

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	171,496		171,496	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits				
10	Payroll taxes	15,449		15,449	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	2,820		2,820	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees	900		900	
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	41,955		41,955	
13	Office expenses	5,737	386	5,351	
14	Information technology	3,982	1,108	2,874	
15	Royalties				
16	Occupancy	21,640	11,298	10,342	
17	Travel	10,586		10,586	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,348	298	4,050	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	13,787	10,124	3,663	
23	Insurance	9,150		9,150	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Historic Interpretation	3,202	3,017	185	
b	Repairs and Maintenance	36,240	35,075	1,165	
c	Supplies	2,347	2,198	149	
d	Telephone	7,405	6,001	1,404	
e	All other expenses _____	50,357	20,995	25,695	3,667
25	Total functional expenses. Add lines 1 through 24e .	401,401	90,500	307,234	3,667
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	93,255	1	110,360	
	2 Savings and temporary cash investments	123,187	2	118,262	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4	2,800	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	27,628	8	19,181	
	9 Prepaid expenses and deferred charges		9	500	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 291,957			
	b Less: accumulated depreciation	10b 56,660	196,868	10c	235,297
	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	207,084	13	220,426	
	14 Intangible assets	729	14	283	
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	648,751	16	707,109		
Liabilities	17 Accounts payable and accrued expenses	25,291	17	23,624	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			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	25,291	26	23,624		
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	615,990	27	656,230	
	28 Temporarily restricted net assets	7,470	28	27,255	
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	623,460	33	683,485		
34 Total liabilities and net assets/fund balances	648,751	34	707,109		

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	461,426
2	Total expenses (must equal Part IX, column (A), line 25)	2	401,401
3	Revenue less expenses. Subtract line 2 from line 1	3	60,025
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	623,460
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 in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	683,485

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 checked="" 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 in Schedule O.	X	
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 in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No. 1545-0047

2017

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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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 2017 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2016 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2017. 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; b 33 1/3% support test - 2016. 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; 17a 10%-facts-and-circumstances test - 2017. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test - 2016. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	75,244	66,794	68,375	86,505	94,119	391,037
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	269,681	289,799	260,855	238,918	260,096	1,319,349
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	344,925	356,593	329,230	325,423	354,215	1,710,386
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.)						1,710,386

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	344,925	356,593	329,230	325,423	354,215	1,710,386
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,923	2,824	2,210	3,452	3,698	15,107
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,923	2,824	2,210	3,452	3,698	15,107
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	2,200			1,000	4,200
13 Total support. (Add lines 9, 10c, 11, and 12.)	348,848	361,617	331,440	328,875	358,913	1,729,693

14 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

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	98.88	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	98.98	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	1.00	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	1.00	%

19a 33 1/3% support tests - 2017. 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 - 2016. 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

2017

- ▶ **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, 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	\$ 18,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Bank of America Charitable Found PO Box 55850 Boston, MA 02205-5850	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Jeff duPuis 3232 N Halsted St Chicago, IL 60657	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	White Lake Community Foundation 425 West Western Ave Muskegon, MI 49440	\$ 5,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Mason County Community Foundation PO Box Ludington, MI 49431	\$ 5,500	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.

2017

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, aggregate value of grants, aggregate value at end of year, and two questions about donor advisement.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, total acreage, number of easements on historic structures, and various monitoring and reporting questions.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art, historical treasures, or other similar assets held for public exhibition, education, or research.

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 are a 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** Temporarily restricted 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 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		70,541	5,279	65,262
d Equipment		33,267	15,887	17,380
e Other STMD1E		188,149	35,494	152,655
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				235,297

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	141,868	FMV
(2) Community Foundation Capital Camp	78,558	FMV
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	220,426	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-row labels (2a-2d, 4a-4b), and a final column for totals (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-row labels (2a-2d, 4a-4b), and a final column for totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

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

2017

**Open to Public
Inspection**

SABLE POINTS LIGHTHOUSE KEEPERS ASSOCIATION

Employer identification number

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. 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 2016 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 2018. 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	11,767

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 2017	17	98
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 2017 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 Statement	#567					284
c 7-year property Statement	#568					338
d 10-year property Statement	#569					116
e 15-year property						
f 20-year property Statement	#570					351
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	06-2017	27,850	39 yrs.	MM	S/L	387

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See 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	13,341
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2017 tax year (see instructions):						
43 Amortization of costs that began before your 2017 tax year					43	446
44 Total. Add amounts in column (f). See the instructions for where to report					44	446

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2017 PG01

Name(s) as shown on return

FEIN

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	5,348	11,311
Seawall	0	160,837	20,192	140,645
Gift Shop Inventory System	0	10,653	9,944	709
Total	<u>0</u>	<u>188,149</u>	<u>35,484</u>	<u>152,665</u>

Form 4562 - Line 19b

PG01
Statement #567

Basis	RP	CV	Method	Deduction
837	5	HY	SL	84
1,997	5	HY	SL	<u>200</u>
Total				<u><u>284</u></u>

Form 4562 - Line 19c

PG01
Statement #568

Basis	RP	CV	Method	Deduction
2,500	7	HY	SL	179
580	7	HY	SL	41
1,645	7	HY	SL	<u>118</u>
Total				<u><u>338</u></u>

Federal Supporting Statements

2017 PG01

Name(s) as shown on return

FEIN

SABLE POINTS LIGHTHOUSE KEEPERS ASSOCIATION

38-3248067

Form 4562 - Line 19d

Statement #569

Basis	RP	CV	Method	Deduction
817	10	HY	SL	41
1,500	10	HY	SL	<u>75</u>
Total				<u><u>116</u></u>

Form 4562 - Line 19f

PG01
Statement #570

Cost	RP	CV	Method	Deduction
881	20	HY	SL	22
12,389	20	HY	SL	310
775	20	HY	SL	<u>19</u>
Total				<u><u>351</u></u>

Name(s) as shown on return

FEIN

SABLE POINTS LIGHTHOUSE KEEPERS ASSOCIATION

38-3248067

Description	Amount
Bus Day Transportation	\$ 5,471
Computer Expenses	211
Education	5,757
Furnishings	417
Postage and Printing	154
Keeper Food and Lodging	2,069
Supplies - Giftshops	761
Special Events Expense	6,155
Total:	\$ 20,995

Description	Amount
Annual Dinner Meeting	\$ 5,357
Bank Charges	90
Dues	1,766
Educational Materials	499
Food and Lodging	804
Grant Expense	487
Newsletters	3,018
Postage	3,088
Contingency Expense	9,297
Night at the Lights	1,289
Total:	\$ 25,695

Other Expenses

Description	Amount
Trex Boards	\$ 3,667
Total:	\$ 3,667

* Item was disposed
of during current year.

Depreciation Detail Listing

2017

Program Services
For your records only

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	15,920	3,939	19,859	3,939
2	Lighthouse Furnishing	06152012	2,135		100.00			2,135	7	SL HY	14.286	1,373	305	1,678	305
3	Defibrillator - White	06112012	1,681		100.00			1,681	7	SL HY	14.286	1,080	240	1,320	240
5	Computers for Lightho	04032012	645		100.00			645	5	SL HY	20	581	64	645	64
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	SL HY	20	320	36	356	36
9	Land Improvments - Bi	05012012	4,665		100.00			4,665	10	SL HY	10	2,097	466	2,563	467
10	Bathroom renovation-L	04122012	809		100.00			809	15	SL HY	6.667	243	54	297	54
11	Building Improvement-	05152012	1,200		100.00			1,200	15	SL HY	6.667	360	80	440	80
12	Heating System - Big	06112012	1,775		100.00			1,775	15	SL HY	6.667	531	118	649	118
14	Seawall Improvements	12312013	3,268		100.00			3,268	40	SL MM	2.5	249	82	331	82
15	Generator and alarm -	03122013	566		100.00			566	10	SL HY	10	199	57	256	57
16	Little Sable Point Ma	04122013	3,330		100.00			3,330	20	SL HY	5	581	166	747	167
17	Road to Big Sable Lig	04172013	1,484		100.00			1,484	20	SL HY	5	259	74	333	74
18	LED panel- Little Sab	05272013	856		100.00			856	7	SL HY	14.286	427	122	549	122
19	WRLS House Remodeling	05282013	2,244		100.00			2,244	20	SL HY	5	392	112	504	112
20	Storage Tubs for Ligh	10012013	988		100.00			988	7	SL HY	14.286	494	141	635	141
24	Carpeting	05142014	1,786		100.00			1,786	7	SL HY	14.286	638	255	893	255
25	Cabinets & Shelving	05162014	309		100.00			309	7	SL HY	14.286	110	44	154	44
26	Refrigerator	06052014	300		100.00			300	7	SL HY	14.286	107	43	150	43
27	Land Improvements - B	07102014	10,510		100.00			10,510	15	SL HY	6.667	1,752	701	2,453	701
28	Storm Windows	09302014	875		100.00			875	15	SL HY	6.667	145	58	203	58
31	Sump Drains	09302015	1,467		100.00			1,467	15	SL MQ	6.667	135	98	233	98
32	Rain Gutters	10202015	2,630		100.00			2,630	15	SL MQ	6.667	197	175	372	175
33	Storm Windows	11032015	1,375		100.00			1,375	15	SL MQ	6.667	103	92	195	92
34	Trailer	11032015	500		100.00			500	5	SL MQ	20	113	100	213	100
35	Shed for WRLS	06092016	2,256		100.00			2,256	15	SL HY	6.667	75	150	225	150
37	2 Memorial Benches at	08022016	1,400		100.00			1,400	7	SL HY	14.286	100	200	300	200
38	Brass Vent Cover at W	08242016	739		100.00			739	20	150 DB HY	7.219	28	53	81	53
39	2nd Floor Roof Deck a	09192016	4,600		100.00			4,600	39	SL MM	2.564	34	118	152	118

* Item was disposed
of during current year.

Depreciation Detail Listing

2017

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	148	295	443	295
41	Beds for BSL Residenc	07222016	3,361		100.00			3,361	7	SL HY	14.286	240	480	720	480
42	5 Storm Windows at Bi	10282016	625		100.00			625	20	150 DB HY	7.219	23	45	68	45
43	Porch Replacement Col	11072016	533		100.00			533	39	SL MM	2.564	2	14	16	14
44	Basement Wall Reinfor	12192016	2,850		100.00			2,850	39	SL MM	2.564	3	73	76	73
45	Flooring for LSP resi	04052017	817		100.00			817	10	SL HY	5		41	41	41
46	Electric equipment ca	05022017	2,500		100.00			2,500	7	SL HY	7.143		179	179	179
47	White River museum do	05252017	881		100.00			881	20	SL HY	2.5		22	22	22
48	Storm Windows for Big	05312017	1,500		100.00			1,500	10	SL HY	5		75	75	75
49	Roof replacement at B	06012017	27,850		100.00			27,850	39	SL MM	1.389		387	387	387
50	Workshop remodel at W	09262017	12,389		100.00			12,389	20	SL HY	2.5		310	310	310
51	Backpack leaf blower	09292017	580		100.00			580	7	SL HY	7.143		41	41	41
55	Storm Windows at Whit	12122017	775		100.00			775	20	SL HY	2.5		19	19	19
Totals			272,466					272,466				32,477	10,124	42,601	10,126

Land Amount
Net Depreciable Cost

272,466

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

10,124

ST ADJ:

* Item was disposed
of during current year.

Depreciation Detail Listing

Management & General
For your records only

2017

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	SL HY	20	432	46	478	46
8	CBD Computer (2)	08232012	1,643		100.00			1,643	5	SL HY	20	1,480	163	1,643	163
13	Epson 3112 projector	11172012	424		100.00			424	5	SL HY	20	382	42	424	42
21	Gift shop Inventory s	05272013	10,653		100.00			10,653	5	SL HY	20	7,813	2,131	9,944	2,131
22	Website	11122013	1,208		100.00			1,208	5	AMT-AMT	20	766	242	1,008	242
23	Past Perfect Software	06152013	1,018		100.00			1,018	5	AMT-AMT	20	731	204	935	204
29	Computer for WRLS	03112014	604		100.00			604	5	SL HY	20	302	121	423	121
30	Computer - Bookkeeper	04282014	690		100.00			690	5	SL HY	20	345	138	483	138
36	Phone	06292016	523		100.00			523	3	SL HY	33.333	87	174	261	174
52	Office Furniture	09292017	1,645		100.00			1,645	7	SL HY	7.143		118	118	118
53	Television with wall	11272017	837		100.00			837	5	SL HY	10		84	84	84
54	(2) Administrative of	12062017	1,997		100.00			1,997	5	SL HY	10		200	200	200
Totals			21,720					21,720				12,338	3,663	16,001	3,663

Land Amount
Net Depreciable Cost

21,720

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

3,663

ST ADJ:

Next Year's Depreciation Worksheet

(Keep for your records)

2017

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	12202012	157,570	SL	40	3,939
PRG	1	Lighthouse Furnishings	06152012	2,135	SL	7	305
PRG	1	Defibrillator - White Ri	06112012	1,681	SL	7	240
MGT	1	Computer - Debbie's offi	02152012	478	SL	5	
PRG	1	Computers for Lighthouse	04032012	645	SL	5	
PRG	1	Microsoft Dynamics at lo	05292012	3,418	S/L	3	
PRG	1	Bar code printer	07022012	356	SL	5	
MGT	1	CBD Computer (2)	08232012	1,643	SL	5	
PRG	1	Land Improvements - Big S	05012012	4,665	SL	10	466
PRG	1	Bathroom renovation-Ludi	04122012	809	SL	15	54
PRG	1	Building Improvement- Wh	05152012	1,200	SL	15	80
PRG	1	Heating System - Big Sab	06112012	1,775	SL	15	118
MGT	1	Epson 3112 projector	11172012	424	SL	5	
PRG	1	Seawall Improvements	12312013	3,268	SL	40	82
PRG	1	Generator and alarm - Bi	03122013	566	SL	10	57
PRG	1	Little Sable Point Marke	04122013	3,330	SL	20	166
PRG	1	Road to Big Sable Lighth	04172013	1,484	SL	20	74
PRG	1	LED panel- Little Sable	05272013	856	SL	7	122
PRG	1	WRLS House Remodeling	05282013	2,244	SL	20	112
PRG	1	Storage Tubs for Lightho	10012013	988	SL	7	141
MGT	1	Gift shop Inventory syst	05272013	10,653	SL	5	709
MGT	1	Website	11122013	1,208	AMT	5	200
MGT	1	Past Perfect Software	06152013	1,018	AMT	5	83
PRG	1	Carpeting	05142014	1,786	SL	7	255
PRG	1	Cabinets & Shelving	05162014	309	SL	7	44
PRG	1	Refrigerator	06052014	300	SL	7	43
PRG	1	Land Improvements - Big	07102014	10,510	SL	15	701
PRG	1	Storm Windows	09302014	875	SL	15	58
MGT	1	Computer for WRLS	03112014	604	SL	5	121
MGT	1	Computer - Bookkeeper	04282014	690	SL	5	138
PRG	1	Sump Drains	09302015	1,467	SL	15	98
PRG	1	Rain Gutters	10202015	2,630	SL	15	175
PRG	1	Storm Windows	11032015	1,375	SL	15	92
PRG	1	Trailer	11032015	500	SL	5	100
PRG	1	Shed for WRLS	06092016	2,256	SL	15	150
MGT	1	Phone	06292016	523	SL	3	174
PRG	1	2 Memorial Benches at LS	08022016	1,400	SL	7	200
PRG	1	Brass Vent Cover at WRLS	08242016	739	M	20	49
PRG	1	2nd Floor Roof Deck at L	09192016	4,600	SL	39	118
PRG	1	Couch & Chairs for Big S	10282016	2,068	SL	7	295
PRG	1	Beds for BSL Residence	07222016	3,361	SL	7	480
PRG	1	5 Storm Windows at Big S	10282016	625	M	20	42
PRG	1	Porch Replacement Column	11072016	533	SL	39	14
PRG	1	Basement Wall Reinforcem	12192016	2,850	SL	39	73
PRG	1	Flooring for LSP residen	04052017	817	SL	10	82
PRG	1	Electric equipment cart	05022017	2,500	SL	7	357
PRG	1	White River museum door	05252017	881	SL	20	44
PRG	1	Storm Windows for Big Sa	05312017	1,500	SL	10	150
PRG	1	Roof replacement at Big	06012017	27,850	SL	39	714
PRG	1	Workshop remodel at Whit	09262017	12,389	SL	20	619
PRG	1	Backpack leaf blower for	09292017	580	SL	7	83
MGT	1	Office Furniture	09292017	1,645	SL	7	235

Next Year's Depreciation Worksheet

(Keep for your records)

2017

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	11272017	837	SL	5	167
MGT	1	(2) Administrative offic	12062017	1,997	SL	5	399
PRG	1	Storm Windows at White R	12122017	775	SL	20	39
		TOTAL					13,257