

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2008

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
u Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
u The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Grand River Environmental Action Team		D Employer identification number 38-2986485
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P. O. Box 223		E Telephone number 517-783-3661
		City or town, state or country, and ZIP + 4 Jackson MI 49204		F Group Exemption Number u

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

I Website: **u www.great-mi.org**

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

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

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ **u \$ 6,891**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

		1		2		3		4		5a		5b		5c		6a		6b		6c		7a		7b		7c		8		9	
Revenue	1	Contributions, gifts, grants, and similar amounts received																												6,486	
	2	Program service revenue including government fees and contracts																													
	3	Membership dues and assessments																													
	4	Investment income																												20	
	5a	Gross amount from sale of assets other than inventory				196																									
	b	Less: cost or other basis and sales expenses																													
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)																												196	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>																												See Stmt 1	
	a	Gross revenue (not including \$ of contributions reported on line 1)																													
b	Less: direct expenses other than fundraising expenses																														
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)																														
7a	Gross sales of inventory, less returns and allowances				189																										
b	Less: cost of goods sold				56																										
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												133		
8	Other revenue (describe)																														
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8																												6,835		
Expenses	10	Grants and similar amounts paid (attach schedule)																													
	11	Benefits paid to or for members																													
	12	Salaries, other compensation, and employee benefits																													
	13	Professional fees and other payments to independent contractors																													
	14	Occupancy, rent, utilities, and maintenance																												735	
	15	Printing, publications, postage, and shipping																												2,868	
	16	Other expenses (describe See Statement 2)																												3,640	
17	Total expenses. Add lines 10 through 16																												7,243		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																												-408	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																												32,373	
	20	Other changes in net assets or fund balances (attach explanation)																													
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																												31,965	

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

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	5,003	22	5,386	22
23	Land and buildings	27,314	23	26,579	23
24	Other assets (describe See Statement 3)	56	24		24
25	Total assets	32,373	25	31,965	25
26	Total liabilities (describe)	0	26	0	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	32,373	27	31,965	27

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

Form **990-EZ** (2008)

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. See Statement 6		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. <u> 37a </u> 0		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <u> 38b </u>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <u> 39a </u>		
b	Gross receipts, included on line 9, for public use of club facilities <u> 39b </u>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <u> </u> ; section 4912 <u> </u> ; section 4955 <u> </u>		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u> </u>		
d	Enter amount of tax on line 40c reimbursed by the organization <u> </u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed. <u> None </u>		
42a	The books are in care of <u> Jeffrey L. Grund </u> Telephone no. <u> 517-383-2972 </u> <u> 11211 Squawfield Road </u> Located at <u> Pittsford, MI </u> ZIP + 4 <u> 49271-9667 </u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: <u> </u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
			X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <u> </u>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <u> </u> and enter the amount of tax-exempt interest received or accrued during the tax year <u> 43 </u>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

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

Table with 3 columns: Question (46-49a/b), Yes, No. Contains questions about political campaign activities, lobbying, and school operation.

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000, (b) Title and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances.

Total number of other employees paid over \$100,000

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation.

Total number of other independent contractors each receiving over \$100,000

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: Signature of officer James Seitz, Date, President

Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's Identifying Number, Firm's name, EIN, Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
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

Calendar year (or fiscal year beginning in) u	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,762	3,535	5,856	4,963	1,954	23,070
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	1,363	1,540	1,066		189	4,158
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 1-5	8,125	5,075	6,922	4,963	2,143	27,228
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	841	635	2,041	1,193	1,954	6,664
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b	841	635	2,041	1,193	1,954	6,664
8 Public support. (Subtract line 7c from line 6.)	7,284	4,440	4,881	3,770	189	20,564

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	8,125	5,075	6,922	4,963	2,143	27,228
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	40	24	29	52	20	165
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	40	24	29	52	20	165
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 IV.)		290				290
13 Total support. (Add lines 9, 10c, 11, and 12.)	8,165	5,389	6,951	5,015	2,163	27,683

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 2008 (line 8, column (f) divided by line 13, column (f))	15	74.2839 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	79.8393 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.5960 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.5682 %

19a 33 1/3 % support tests—2008. 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—2007. 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

Part IV Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Part III, Line 12 - Other Income Detail

Service Revenue \$ 290

Depreciation and Amortization
 (Including Information on Listed Property)

(99)

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

Name(s) shown on return Grand River Environmental Action Team	Identifying number 38-2986485
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Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
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 2007 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special 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	735

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
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 2008 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						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 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 instr.	22	735
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.

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other

Description							
<u>How Received</u>	<u>Whom Sold</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Sale Price</u>	<u>Cost & Expense</u>	<u>Depreciation</u>	<u>Gain / Loss</u>
Land - Vandercook Lake							
Donation	M & B Vanderwalker	12/22/95	10/03/08	\$ 196	\$	\$	\$ 196
Total				<u>\$ 196</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 196</u>

Federal Statements

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Annual Meeting	228
Cleanup and Excursions Di	1,570
Insurance	716
Bank Charges	50
Property Taxes	20
Website	251
Licenses	40
Miscellaneous	96
Memberships in Other Orgs	155
Telephone	514
Total	<u>\$ 3,640</u>

Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Inventories for Sale or Use	\$ 56	\$
	<u>56</u>	<u></u>

Statement 4 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

The mission of the Grand River Environmental Action Team (GREAT) is to promote the protection and preservation of the Grand River Watershed through activities and educational programs.

Statement 5 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments

Description

The organization conducts several canoe excursions every year to encourage area residents to learn about the river and to gain an appreciation of the river. The general public is invited to these excursions. Typically about 100 persons other than disqualified persons attend these events during the course of the year.

**Statement 6 - Form 990-EZ, Part V, Line 35 - Income From Business Activities not Reported
on Form 990-T**

Description

The organization sells a small amount of promotional items, such as t-shirts, printed with the organization's name and information.