



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
OFFICE OF FINANCIAL AND INSURANCE SERVICES
DEPARTMENT OF LABOR & ECONOMIC GROWTH
DAVID C. HOLLISTER, DIRECTOR

LINDA A. WATTERS
COMMISSIONER

DATE: November 2, 2005

LETTER NO.: 2005-CU-16

TO: The Board of Directors and Management of Michigan State-Chartered Credit Unions.

SUBJECT: IRS 990 Request

The Office of Financial and Insurance Services (OFIS) has learned certain Michigan chartered credit unions received an Internal Revenue Service "REQUEST FOR INFORMATION ABOUT TAX RETURN" relating to their 12/31/2004 Form 990 filing. If a state-chartered credit union receives this notice they should complete Sections I, II and III of the IRS form as outlined below. A copy of the form should be mailed to the IRS per instructions given on the request. Each institution that receives the request should also fax a copy of the completed form to OFIS at (517) 335-0908. If an institution has any further questions they should contact Steve Nakfoor at (517) 373-6930.

Instructions:

Complete Section I: Fill in the following information:

Employer Identification Number: *The credit union's Employer Identification Number*
Tax year or period on return: 2004
Date return was filed: May 13, 2005
Form number: 990

Complete Section II: Check the box marked "Filed as part of a group return". Fill in the following information:

Parent's Name: MI Dept. of Labor & Econ. Growth OFIS DFI GRP Return.
Parent's EIN: 38-6000134
Group Return EIN: 38-6092097
Group Exemption Number: 1359

Complete Section III: Add the following comment. "This is a group return filing completed by Michigan Office of Financial and Insurance Services."

While a copy of the 12/31/2004 990 filing is to be mailed with the completed "REQUEST FOR INFORMATION ABOUT TAX RETURN" it need not be faxed to OFIS. A full version of the 12/31/2004 990 filing can be found at the following link:

http://www.michigan.gov/documents/Letter_2005-CU-13_IRS_990_129125_7.pdf.

Sincerely,

Roger W. Little, Deputy Commissioner
Credit Union Division