

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

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

# 2023

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2023 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>SENIOR CITIZENS SERVICES, INC.</b>		<b>D</b> Employer identification number <b>** - *** 8660</b>
	Doing business as <b>125 LIVE</b>		<b>E</b> Telephone number <b>5072871404</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>ROCHESTER, MN 55901</b>		<b>G</b> Gross receipts \$ <b>1,729,244.</b>
<b>F</b> Name and address of principal officer: <b>TOM RIGBY</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>J</b> Website: <b>125LIVEMN.ORG</b>		If "No," attach a list. See instructions	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>H(c)</b> Group exemption number	
<b>L</b> Year of formation: <b>1961</b>		<b>M</b> State of legal domicile: <b>MN</b>	

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO ENRICH THE LIVES OF ACTIVE ADULTS.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	74
	6 Total number of volunteers (estimate if necessary)	6	115
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	8,645.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,939,612.	1,240,016.
	9 Program service revenue (Part VIII, line 2g)	267,392.	306,164.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,353.	35,341.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	96,234.	141,623.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,309,591.	1,723,144.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	934,856.	1,161,482.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) <b>51,267.</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	547,187.	638,073.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,482,043.	1,799,555.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	827,548.	-76,411.
	20 Total assets (Part X, line 16)	Beginning of Current Year 2,192,109.	End of Year 2,140,441.
	21 Total liabilities (Part X, line 26)	303,260.	328,003.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,888,849.	1,812,438.

**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.

<b>Sign Here</b>	Signature of officer	Date			
	<b>TOM RIGBY, TREASURER</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed	PTIN
	<b>DAVID FOCHS</b>	<b>DAVID FOCHS</b>	<b>08/07/24</b>		<b>P01418849</b>
Firm's name <b>HAWKINS ASH CPAS, LLP</b>			Firm's EIN <b>** - *** 2608</b>		
Firm's address <b>3720 NOTTINGHAM DR NW, SUITE 100</b> <b>ROCHESTER, MN 55901</b>			Phone no. <b>507.424.1233</b>		

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 ENRICH THE LIVES OF ACTIVE ADULTS.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 1,519,909. including grants of \$ ) (Revenue \$ 349,114. ) LIFE ENRICHMENT AND WELLNESS PROGRAMS: TO PROMOTE HEALTH AND WELLNESS BY PROVIDING ACCESS TO ACTIVITIES, PROGRAMS AND SERVICES THAT ASSIST OLDER ADULTS IN REMAINING ACTIVE, HEALTHY, AND INDEPENDENT.

- >PROMOTE HEALTH AND WELL-BEING
>PROVIDE OPPORTUNITIES AND PROMOTE HEALTHY LIFESTYLE CHOICES
>PROVIDE EDUCATIONAL PROGRAMS AND INFORMATIONAL OPPORTUNITIES
>PROMOTE COMMUNITY INVOLVEMENT AND SOCIALIZATION
>FACILITATE HOLISTIC WELL-BEING
>PROVIDE OPPORTUNITIES FOR SKILL-BUILDING
>CONNECT OLDER ADULTS WITH THEIR PEERS

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

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

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

4e Total program service expenses 1,519,909.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 22-38 contain various questions regarding grants, compensation, tax-exempt bonds, excess benefits, controlled entities, and noncash contributions.

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 1a-1c contain questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable trusts.

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 on 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 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [ ] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
TOM RIGBY - 5072871404
125 ELTON HILLS DR NW, ROCHESTER, MN 55901



**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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) SYLWIA BUJAK EXECUTIVE DIRECTOR	40.00			X				102,411.	0.	0.
(2) MATT ROISUM DIRECTOR	1.00	X						0.	0.	0.
(3) FRANK MCANULTY VICE PRESIDENT	1.00	X						0.	0.	0.
(4) KARI ETRHEIM PRESIDENT	2.00	X		X				0.	0.	0.
(5) DR. DWIGHT JENNINGS FORMER VICE PRESIDENT	2.00	X		X				0.	0.	0.
(6) MATT HOGAN TREASURER	2.00	X		X				0.	0.	0.
(7) BRANDON HELGESON DIRECTOR	1.00	X						0.	0.	0.
(8) CLAUDIA TABINI DIRECTOR	1.00	X						0.	0.	0.
(9) KATHY DAVIS SECRETARY	1.00	X						0.	0.	0.
(10) JUDY BRAATZ DIRECTOR	1.00	X						0.	0.	0.
(11) MALACHI MCNEILUS DIRECTOR	1.00	X						0.	0.	0.
(12) MEGAN ZEMPLE DIRECTOR	1.00	X						0.	0.	0.
(13) VALMIK PATEL DIRECTOR	1.00	X						0.	0.	0.





**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b	1,104,809.				
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	17,372.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	117,835.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	<b>Total.</b> Add lines 1a-1f		1,240,016.				
Program Service Revenue	2 a	PROGRAM FEES	Business Code					
			624110	228,775.	228,775.			
	b	RENTAL INCOME	624100	77,389.	77,389.			
	c							
	d							
	e							
	f	All other program service revenue						
g	<b>Total.</b> Add lines 2a-2f		306,164.					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		35,341.			35,341.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	6a	90,028.			
			(ii) Personal	6b	0.			
				6c	90,028.			
	d	Net rental income or (loss)		90,028.			90,028.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	7a				
			(ii) Other	7b				
				7c				
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a				
				8b				
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19		9a					
			9b					
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances		10a	14,745.				
			10b	6,100.				
c	Net income or (loss) from sales of inventory		8,645.		8,645.			
Miscellaneous Revenue	11 a	MERCHANDISE SALES	Business Code	455000	24,382.	24,382.		
	b	MISCELLANEOUS	624110	18,568.	18,568.			
	c							
	d	All other revenue						
	e	<b>Total.</b> Add lines 11a-11d		42,950.				
12	<b>Total revenue.</b> See instructions		1,723,144.	349,114.	8,645.	125,369.		

**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	102,411.	25,603.	56,326.	20,482.
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	892,144.	822,962.	56,530.	12,652.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	81,203.	62,526.	15,429.	3,248.
10 Payroll taxes	85,724.	66,007.	16,288.	3,429.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	28,951.		28,951.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	9,312.	8,940.		372.
13 Office expenses	9,713.	9,432.	97.	184.
14 Information technology				
15 Royalties				
16 Occupancy	52,308.	43,960.	8,348.	
17 Travel	355.	355.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,964.	7,964.		
20 Interest	4,030.		4,030.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	144,641.	137,409.	7,232.	
23 Insurance	14,884.	14,437.	149.	298.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>RECREATION AND SUPPLIES</b>	116,215.	110,404.		5,811.
b <b>SERVICE AGREEMENTS</b>	113,336.	112,203.	1,133.	
c <b>FEEES</b>	47,909.	9,582.	33,536.	4,791.
d <b>REPAIRS &amp; MAINTENANCE</b>	32,793.	32,463.	330.	
e All other expenses	55,662.	55,662.		
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,799,555.	1,519,909.	228,379.	51,267.
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) Beginning of year		(B) End of year
<b>Assets</b>	1	Cash - non-interest-bearing	925,973.	1 569,059.
	2	Savings and temporary cash investments		2 543,902.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	31,148.	4 39,804.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8 10,530.
	9	Prepaid expenses and deferred charges	3,469.	9 6,874.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,030,196.	
	b	Less: accumulated depreciation	10b 1,436,559.	10c 593,637.
	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		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	505,261.	15 376,635.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,192,109.	16 2,140,441.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	86,850.	17 114,372.
	18	Grants payable		18
	19	Deferred revenue	68,181.	19 69,063.
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties	148,229.	23 144,568.
	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	<b>Total liabilities.</b> Add lines 17 through 25	303,260.	26 328,003.
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	1,332,726.	27 1,385,795.
	28	Net assets with donor restrictions	556,123.	28 426,643.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	<b>Total net assets or fund balances</b>	1,888,849.	32 1,812,438.
33	<b>Total liabilities and net assets/fund balances</b>	2,192,109.	33 2,140,441.	

**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	1,723,144.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,799,555.
3	Revenue less expenses. Subtract line 2 from line 1	3	-76,411.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,888,849.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,812,438.

**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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Name of the organization

SENIOR CITIZENS SERVICES, INC.

Employer identification number

\*\*-\*\*\*8660

**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).)
- 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 on 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		
<b>Total</b>						

**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**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	841,544.	900,780.	854,295.	1671854.	922,157.	5190630.
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	420,000.	562,333.	700,919.	891,073.	772,282.	3346607.
4 <b>Total.</b> Add lines 1 through 3	1261544.	1463113.	1555214.	2562927.	1694439.	8537237.
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 <b>Public support.</b> Subtract line 5 from line 4.						8537237.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1261544.	1463113.	1555214.	2562927.	1694439.	8537237.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	141,612.	58,415.	56,825.	149,144.	202,758.	608,754.
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.)	5,793.	1,726.	6,861.	9,707.	18,752.	42,839.
11 <b>Total support.</b> Add lines 7 through 10						9188830.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First 5 years.</b> 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 2023 (line 6, column (f), divided by line 11, column (f))	14	92.91	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	93.40	%
16a <b>33 1/3% support test - 2023.</b> 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 checked="" type="checkbox"/>
b <b>33 1/3% support test - 2022.</b> 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 <b>10% -facts-and-circumstances test - 2023.</b> 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			<input type="checkbox"/>
b <b>10% -facts-and-circumstances test - 2022.</b> 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			<input type="checkbox"/>
18 <b>Private foundation.</b> 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 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
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.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on 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.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** 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 - 2022.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, such as 'Are all of the organization's supported organizations listed by name...', 'Did the organization have any supported organization that does not have an IRS determination of status...', etc.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 1: Has the organization accepted a gift or contribution from any of the following persons? Row 2: a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? Row 3: b A family member of a person described on line 11a above? Row 4: c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a [ ] The organization satisfied the Activities Test. Complete line 2 below. b [ ] The organization is the parent of each of its supported organizations. Complete line 3 below. c [ ] The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). Row 2: Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( explain in Part VI). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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. Attach to Form 990.

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

Name of the organization

SENIOR CITIZENS SERVICES, INC.

Employer identification number \*\*\*-\*\*\*8660

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, and monitoring details.

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - 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 in Part XIII

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

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

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

**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		703,580.	164,669.	538,911.
d Equipment		1,326,616.	1,271,890.	54,726.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				593,637.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**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) UNCONDITIONAL PROMISES TO GIVE	376,635.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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

**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.

1	Total revenue, gains, and other support per audited financial statements		1	2,510,094.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	786,950.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	786,950.	
3	Subtract line 2e from line 1	3	1,723,144.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,723,144.	

**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.

1	Total expenses and losses per audited financial statements		1	2,586,502.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	786,950.	
b	Prior year adjustments	2b	-3.	
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	786,947.	
3	Subtract line 2e from line 1	3	1,799,555.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,799,555.	

**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.

**PART X, LINE 2:**

U.S. GAAP REQUIRES MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY A TAXING AUTHORITY. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ORGANIZATION AND HAS CONCLUDED THAT AS OF THE CURRENT YEAR-END THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THE ORGANIZATION WILL RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS



SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization

SENIOR CITIZENS SERVICES, INC.

Employer identification number  
\*\*-\*\*\*8660

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERSHIP TO SENIOR CITIZENS SERVICES (DBA 125 LIVE) ENTITLES A MEMBER TO PARTICIPATE IN THE ACTIVITIES, PROGRAMS, AND GROUPS OFFERED BY 125 LIVE. MEMBERS ALSO RECEIVE VIA WEEKLY EMAIL "EVENTS AT 125 LIVE" WHICH LISTS UPCOMING CLASSES, ACTIVITIES, AND EVENTS AND HOURS OF OPERATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE IRS FORM 990 IS EMAILED TO EACH BOARD MEMBER FOR REVIEW BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL DISCLOSED CONFLICTS ARE VERBALLY DISCLOSED AT THE BOARD MEETINGS.

FORM 990, PART VI, SECTION B, LINE 15:

THE PROCESS OF REVIEWING THE COMPENSATION FOR THE ORGANIZATION'S CHIEF EXECUTIVE, OFFICERS, AND KEY EMPLOYEES INCLUDES (1) A REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS OR PERSONNEL COMMITTEE, (2) USE OF COMPARABLE COMPENSATION DATA, AND (3) CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING REGARDING THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

FORM 990, PART VI, SECTION C, LINE 18:

THE ANNUAL REPORT AND FORM 990 CAN BE FOUND AT [WWW.125LIVEMN.ORG](http://WWW.125LIVEMN.ORG).

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS ARE AVAILABLE THROUGH THE BUSINESS OFFICE AND/OR THE EXECUTIVE DIRECTOR.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23



Name of the organization

SENIOR CITIZENS SERVICES, INC.

Employer identification number

\*\* - \*\*\*8660

FORM 990, PART XII, LINE 2C:

NEITHER THE OVERSIGHT PROCESS NOR THE SELECTION PROCESS HAS CHANGES FROM THE PRIOR YEAR.

IRS E-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

For calendar year 2023, or fiscal year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20\_\_

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

SENIOR CITIZENS SERVICES, INC.

EIN or SSN

\*\*-\*\*\*8660

Name and title of officer or person subject to tax TOM RIGBY TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and description, and Amount. Includes lines 1a-10a and 1b-10b.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize HAWKINS ASH CPAS, LLP to enter my PIN 04601 ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\* Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41738812608 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature DAVID FOCHS Date 08/07/24

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.

Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file)** For calendar years beginning on or after 12/31/2018, you must e-file Form 8868 to request an extension of time to file the return listed below except for Form 990-T (Information Return for Trusts) Associated With Certain Deferred Compensation Plans. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file](http://www.irs.gov/e-file-providers/e-file).

Caution: If you are going to make an electronic filing with a withdrawal (or a debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

Type or Print	Name of exempt organization, employer, or other filer, see instructions. <b>SENIOR CITIZENS SERVICES, INC.</b>	Taxpayer identification number (TIN) <b>** - ***8660</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>125 ELTON HILLS DR NW</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCHESTER, MN 55901</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations** See instructions.

The books are in the care of \_\_\_\_\_  
 Telephone No. **5072871404** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Extension Number (GEN). If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the name of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 **23** or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

EXTENDED TO NOVEMBER 15, 2024
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2023

For calendar year 2023 or other tax year beginning and ending

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

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

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

Department of the Treasury Internal Revenue Service

A Check box if address changed.

Name of organization ( Check box if name changed and see instructions.)

D Employer identification number

B Exempt under section
[X] 501(c)(3)
408(e) 220(e)
408A 530(a)
529(a) 529A

Print or Type

SENIOR CITIZENS SERVICES, INC.

\*\* - \*\*\* 8660

Number, street, and room or suite no. If a P.O. box, see instructions.

125 ELTON HILLS DR NW

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code

ROCHESTER, MN 55901

F Check box if an amended return.

C Book value of all assets at end of year 2,140,441.

G Check organization type
[X] 501(c) corporation
501(c) trust
401(a) trust
Other trust
State college/university
6417(d)(1)(A) Applicable entity

H Check if filing only to claim
Credit from Form 8941
Refund shown on Form 2439
Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?
Yes No [X]
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of TOM RIGBY Telephone number 5072871404

Part I Total Unrelated Business Taxable Income

Table with 11 rows for Part I: Total Unrelated Business Taxable Income. Columns include line number, description, and amount. Total amount is 0.

Part II Tax Computation

Table with 7 rows for Part II: Tax Computation. Columns include line number, description, and amount. Total amount is 0.

Part III Tax and Payments

Table with 5 rows for Part III: Tax and Payments. Columns include line number, description, sub-column (1a-1d, 2, 3a-3e, 4, 5), and amount. Total amount is 0.

**Part III Tax and Payments** (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	<b>Total payments.</b> Add lines 6a through 6j	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> <b>Refunded</b>	11		

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

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? _____ If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

**Part V Supplemental Information**

Provide any additional information. See instructions.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **TREASURER**

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

**Paid Preparer Use Only**

Print/Type preparer's name: **DAVID FOCHS** Preparer's signature: **DAVID FOCHS** Date: **08/07/24** Check  if self-employed PTIN: **P01418849**

Firm's name: **HAWKINS ASH CPAS, LLP** Firm's EIN: **\*\* - \*\*\*2608**

Firm's address: **3720 NOTTINGHAM DR NW, SUITE 100 ROCHESTER, MN 55901** Phone no.: **507.424.1233**

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1  
OMB No. 1545-0047

**2023**

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

<b>A</b> Name of the organization <b>SENIOR CITIZENS SERVICES, INC.</b>	<b>B</b> Employer identification number <b>**-***8660</b>
<b>C</b> Unrelated business activity code (see instructions) <b>722515</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **FOOD, BEVERAGE, & MERCHANDISE SALES**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales <b>24,723.</b>			
<b>b</b> Less returns and allowances <b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		<b>17,122.</b>
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12	<b>13</b>	<b>17,122.</b>	<b>17,122.</b>

**Part II** **Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	<b>14,755.</b>
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	<b>2,009.</b>
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement)	<b>14</b>	
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14	<b>15</b>	<b>16,764.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	<b>358.</b>
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>	<b>0.</b>
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	<b>358.</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023



Part III	Cost of Goods Sold	Enter method of inventory valuation	N/A
1	Inventory at beginning of year		0.
2	Purchases		13,109.
3	Cost of labor		0.
4	Additional section 263A costs (attach statement)		0.
5	Other costs (attach statement)		0.
6	<b>Total.</b> Add lines 1 through 5		13,109.
7	Inventory at end of year		5,508.
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2		7,601.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part IV	Rent Income (From Real Property and Personal Property Leased With Real Property)			
1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.			
A	<input type="checkbox"/>			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
2	Rent received or accrued	A	B	C
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)			
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
c	<b>Total rents received or accrued by property.</b> Add lines 2a and 2b, columns A through D			
3	<b>Total rents received or accrued.</b> Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)			0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)			
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)			0.

Part V	Unrelated Debt-Financed Income (see instructions)			
1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.			
A	<input type="checkbox"/>			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
2	Gross income from or allocable to debt-financed property	A	B	C
3	Deductions directly connected with or allocable to debt-financed property			
a	Straight line depreciation (attach statement)			
b	Other deductions (attach statement)			
c	<b>Total deductions</b> (add lines 3a and 3b, columns A through D)			
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)			
5	Average adjusted basis of or allocable to debt-financed property (attach statement)			
6	Divide line 4 by line 5	%	%	%
7	Gross income reportable. Multiply line 2 by line 6			
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)			0.
9	Allocable deductions. Multiply line 3c by line 6			
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)			0.
11	<b>Total dividends-received deductions</b> included in line 10			0.

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
			0.	0.

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4
5	Gross income from activity that is not unrelated business income _____	5
6	Expenses attributable to income entered on line 5 _____	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7



IRS E-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

For calendar year 2023, or fiscal year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20\_\_

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

SENIOR CITIZENS SERVICES, INC.

EIN or SSN

\*\* - \*\*\* 8660

Name and title of officer or person subject to tax TOM RIGBY TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 3 columns: Line number, Description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

I authorize HAWKINS ASH CPAS, LLP to enter my PIN 04601. ERO firm name. Enter five numbers, but do not enter all zeros.

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41738812608

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature DAVID FOCHS Date 08/07/24

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

**Mail To:**  
Minnesota Attorney General's Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

**STATE OF MINNESOTA  
CHARITABLE ORGANIZATION  
ANNUAL REPORT FORM**

**Website Address:**  
www.ag.state.mn.us/charity

(Pursuant to Minn. Stat. ch. 309)

**SECTION A: Organization Information**

Legal Name of Organization SENIOR CITIZENS SERVICES, INC.

Federal EIN: \*\* - \*\*\*8660 Fiscal Year-End: 12312023  
mm/dd/yyyy

Did the organization's fiscal year-end change?  Yes  No

<b>Mailing Address:</b> <u>TOM RIGBY</u>	<b>Physical Address:</b>
Contact Person <u>125 ELTON HILLS DR NW</u>	Contact Person <u>125 ELTON HILLS DR NW</u>
Street Address <u>ROCHESTER, MN 55901</u>	Street Address <u>ROCHESTER, MN 55901</u>
City, State, and ZIP Code <u>5072871404</u>	City, State, and ZIP Code <u>5072871404</u>
Phone Number <u>TRIGBY@125LIVEMN.ORG</u>	Phone Number <u>TRIGBY@125LIVEMN.ORG</u>
Email Address	Email Address

1. Organization's website: 125LIVEMN.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).  
125 LIVE  Alternate  Former  
ROCHESTER SENIOR CENTER  Alternate  Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).  
SENIOR CITIZENS SERVICES, INC.  
125 LIVE

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?  Yes  No

5. Total amount of contributions the organization received from Minnesota donors: \$ 117,835.

6. Has the organization's tax-exempt status with the IRS changed?  
 Yes  No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?  
 Yes  No If yes, attach explanation.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

8. Has the organization been denied the right to solicit contributions by any court or government agency?  
 Yes  No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota?  Yes  No  
If yes, provide the following information for each (attach list if more space is needed):

Name of Professional Fundraiser	Compensation
Street Address	City, State, and ZIP Code

10. Is the organization a food shelf?  Yes  No  
If yes, is the organization required to file an audit?  Yes, audit attached  No

**Note:** An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation\* of more than \$100,000?  Yes  No  
If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation
SYLWIA BUJAK EXECUTIVE DIRECTOR	102,411.	0.

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

12. A full list of the organization's board of directors, including names, addresses, and total compensation paid to each (attach list if more space is needed).

SEE STATEMENT 1

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

13. A full list of the names of all banks or other financial institutions in which the organization's funds are deposited. DO NOT include account numbers. (Attach list if more space is needed.)

**SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.

Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

**INCOME**

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Other Revenue	\$ _____	4
5. <b>TOTAL INCOME</b>	\$ _____	5

**EXPENSES**

6. Program Expenses	\$ _____	6
7. Management & General Expenses	\$ _____	7
8. Fund-raising Expenses	\$ _____	8
9. <b>TOTAL EXPENSES</b>	\$ _____	9
10. <b>EXCESS or DEFICIT</b>	\$ _____	10
(Line 5 minus Line 9)		

**ASSETS**

11. Cash	\$ _____	11
12. Land, Buildings & Equipment	\$ _____	12
13. Other Assets	\$ _____	13
14. <b>TOTAL ASSETS</b>	\$ _____	14

**LIABILITIES**

15. Accounts Payable	\$ _____	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ _____	17
18. <b>TOTAL LIABILITIES</b>	\$ _____	18

**FUND BALANCE/NET WORTH**

(Line 14 minus Line 18) \$ \_\_\_\_\_



**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section B (continued): Statement of Functional Expenses**

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
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				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. <b>Total functional expenses.</b> Add lines 1 through 24d				
26. <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**Section C: Board of Directors Signatures and Acknowledgment**

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

**PRESIDENT** \_\_\_\_\_ (Title) and **TREASURER** \_\_\_\_\_ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

**BOARD OF DIRECTORS** \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) adopted on the \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_, approving the contents of the document, and do hereby certify that the

**BOARD OF DIRECTORS** \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the

organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

**KARI ETRHEIM**  
Name (Print)

**MATT HOGAN**  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

**PRESIDENT**  
Title

**TREASURER**  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

ANNUAL REPORT  
INITIAL REGISTRATION

BOARD OF DIRECTORS

STATEMENT 1

<u>NAME AND ADDRESS</u>	<u>COMPENSATION</u>
MATT ROISUM	0.
FRANK MCANULTY	0.
KARI ETRHEIM	0.
DR. DWIGHT JENNINGS	0.
MATT HOGAN	0.
BRANDON HELGESON	0.
CLAUDIA TABINI	0.
KATHY DAVIS	0.
JUDY BRAATZ	0.
MALACHI MCNEILUS	0.
MEGAN ZEMPLE	0.
VALMIK PATEL	0.

UBIT Return Payment

# FOR YOUR RECORDS

## Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to Minnesota Revenue.
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

# DO NOT FILE

**Note:** Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

## Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits - characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

## Pay Electronically

- Pay electronically from your bank account. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **make a payment** into the Search box. Choose **Bank Account** from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **make a payment** into the Search box. Choose **Credit or Debit Card** from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **ACH Credit** into the Search box.

359495 09-06-23

# FOR YOUR RECORDS

# DO NOT FILE

Your check should be sized to make an electronic fund transfer from your account.

1116

UBIT Return Payment

SENIOR CITIZENS SERVICES, INC.

125 ELTON HILLS DR NW  
ROCHESTER MN 55901

Make check payable to:  
Minnesota Revenue  
Mail Station 1257, St. Paul, MN 55146-1257

Preparer Tax Identification Number: P01418849

Minnesota Tax ID (required): 9148656

Federal ID: \*\*\*\*\*8660  
Tax-Year End: 123123

Amount of Check: 35 00

\*\*\*\*\*



**2023 M4NP, Unrelated Business Income Tax (UBIT) Return**

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2023 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

Tax year beginning (MM/DD/YYYY) 01/01/2023, and ending (MM/DD/YYYY) 12/31/2023 (required)

**SENIOR CITIZENS SERVICES, INC.**  
Name of Organization

**\*\*\*\*\*8660**  
FEIN

**9148656**  
Minnesota Tax ID (required)

**125 ELTON HILLS DR NW**  
Mailing Address

**ROCHESTER** **OLMSTED** **MN** **55901**  
City County State ZIP Code

Check All That Apply:  Amended Return  Filing Under an Extension  Final Return (refer to inst., pg. 4) Enter Close Date: \_\_\_\_\_

Are you filing a combined income return?  Yes  No

Check if reporting Tax Position Disclosure (Enclose Form TPD)

This Organization Files Federal Form (Check one)  
 990-T  1120-C  1120-H  1120-POL

Exempt Under IRS Section (Check one)  
 501(c)(3)  528  Other: \_\_\_\_\_

Enter your NAICS Codes (Refer to inst., pg. 4)  
\_\_\_\_\_/\_\_\_\_\_

Was any business conducted outside of Minnesota?  
 Yes (Complete and attach schedule M4NPA)  No

<b>1</b>	Federal taxable income <b>before</b> net operating loss and specific deduction <i>(total from all federal Form 990-T Schedule As, Part II line 16; 1120-C, line 25c; 1120-H, line 17; or 1120-POL, line 17c)</i> .....	<b>1</b>	<u>358</u>
<b>2</b>	Total additions to federal taxable income <i>(from Form M4NPI, line 1)</i> .....	<b>2</b>	_____
<b>3</b>	Federal taxable income after additions <i>(add lines 1 and 2)</i> .....	<b>3</b>	<u>358</u>
<b>4</b>	Total subtractions from federal taxable income <i>(from Form M4NPI, line 2)</i> .....	<b>4</b>	_____
<b>5</b>	Federal taxable income (loss) after subtractions <i>(refer to instructions)</i> . If you conducted business both within and outside Minnesota, complete Form M4NPA <i>(refer to instructions, pg. 4)</i> . If 100% of your activities were conducted in Minnesota, do not complete Form M4NPA. Enter line 5 on line 6 .....	<b>5</b>	<u>358</u>
<b>6</b>	Minnesota taxable net income (loss) <i>(from Form M4NPA, line 10.)</i> If 100% of your activities were conducted in Minnesota, enter amount from line 5 above.....	<b>6</b>	<u>358</u>
<b>7</b>	Minnesota net operating loss deduction <i>(from Form M4NP NOL)</i> .....	<b>7</b>	_____
<b>8</b>	Subtract line 7 from line 6 <i>(if zero or less, enter zero)</i> .....	<b>8</b>	<u>358</u>
<b>9</b>	Total deductions from taxable net income <i>(from Form M4NPI, line 3)</i> .....	<b>9</b>	_____
<b>10</b>	Taxable income <i>(subtract line 9 from line 8; if zero or less, enter zero)</i> .....	<b>10</b>	<u>358</u>
<b>11</b>	Regular tax <i>(multiply line 10 by 9.8% [0.098]; if zero or less, enter zero)</i> .....	<b>11</b>	<u>35</u>
<b>12</b>	Proxy tax <i>(refer to instructions, pg. 4)</i> .....	<b>12</b>	_____
<b>13</b>	Tax before credits <i>(add lines 11 and 12)</i> .....	<b>13</b>	<u>35</u>
<b>14</b>	Total credits against tax <i>(from Form M4NPI, line 4)</i> .....	<b>14</b>	_____
<b>15</b>	Minnesota tax liability <i>(subtract line 14 from line 13; if zero or less, enter zero)</i> .....	<b>15</b>	<u>35</u>

Continued next page

**2023 M4NP, UBIT Return Page 2** (continued)

**SENIOR CITIZENS SERVICES, INC.**

\*\*\*\*\*8660

9148656

Name of Organization

FEIN

Minnesota Tax ID

16	Minnesota Nongame Wildlife Fund donation (refer to instructions, pg. 4)	16	
17	Add lines 15 and 16	17	35
18	Total refundable credits (from Form M4NPI, line 5)	18	
19	Amount credited from your 2022 Form M4NP, line 32	19	
20	2023 estimated tax payments	20	
21	2023 extension payment	21	
22	Total refundable credits and payments (add lines 18, 19, 20, and 21)	22	
23	Subtract line 22 from line 17	23	35
24	Penalty (determine from worksheet in the instructions, pg. 5)	24	
25	Interest (determine from worksheet in the instructions, pg. 5)	25	
26	Additional charge for underpayment of estimated tax (from Form M15NP, line 17)	26	
27	Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26)	27	35
28	Amount from line 27	28	35
29	Amount from line 22	29	
30	<b>AMOUNT DUE.</b> If line 28 is more than or equal to line 29, subtract line 29 from 28	30	35

Payment method:  Electronic  Check  Amended Return Payment by Check  
 (Refer to instructions, page 2.)

31	<b>OVERPAYMENT.</b> If line 29 is more than line 28, subtract line 28 from line 29	31	
32	Amount of line 31 to be credited to your 2024 estimated tax	32	
33	Refund (subtract line 32 from line 31)	33	

To have your refund direct deposited, enter your banking information below.

Account Type:

Checking  Savings

Routing Number

Account Number (use an account not associated with any foreign banks)

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized Signature	TREASURER	/ /	5072871404
DAVID FOCHS	Title	Date (MM/DD/YYYY)	Daytime Phone
Signature of Preparer	P01418849	08 / 07 / 2024	5074241233
	PTIN	Date (MM/DD/YYYY)	Preparer's Daytime Phone

TRIGBY@125LIVEMN.ORG

Email Address for Correspondence, if Desired

This email address belongs to (check one)  Employee  Paid Preparer

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.

Mail to: Minnesota Department of Revenue, Mail Station 1257, 600 N. Robert St., St. Paul, MN 55146-1257

I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.

Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file)** For calendar years beginning on or after 2015, you may file Form 8868 electronically to request an extension of time to file the return listed below except for Form 990-T, Information Return on Assets Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-990-returns](http://www.irs.gov/e-file-providers/e-file-990-returns).

Caution: If you are going to make an electronic fund withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions. <b>SENIOR CITIZENS SERVICES, INC.</b>	Taxpayer identification number (TIN) <b>** - ***8660</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>125 ELTON HILLS DR NW</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCHESTER, MN 55901</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations** See instructions.

The books are in the care of **IGBY**  
**125 ELTON HILLS DR NW - ROCHESTER, MN 55901**

Telephone No. **5072871404** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the name \_\_\_\_\_ of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 **23** or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.