

Form **990**

**Return of Organization Exempt From Income Tax**

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

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

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

**2022**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A For the 2022 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
**Historic Vogue Theatre of Manistee**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**383 River Street**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Manistee MI 49660**

**D** Employer identification number  
**45-2281053**

**E** Telephone number  
**231-723-4325**

**G** Gross receipts \$ **727,251**

**F** Name and address of principal officer:  
**Steve Brower**  
**383 River Street**  
**Manistee MI 49660**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**H(c)** Group exemption number \_\_\_\_\_

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **www.voguetheatremanistee.org**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **2011** **M** State of legal domicile: \_\_\_\_\_

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
**To restore The Historic Vogue Theatre.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>11</b>
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>11</b>
<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>13</b>
<b>6</b> Total number of volunteers (estimate if necessary)	<b>0</b>
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0</b>

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>490,268</b>	<b>271,796</b>
<b>9</b> Program service revenue (Part VIII, line 2g)	<b>228,355</b>	<b>455,455</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<b>0</b>
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>0</b>
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>718,623</b>	<b>727,251</b>
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>119,642</b>	<b>176,697</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>1,122</b>	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>273,506</b>	<b>431,275</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>393,148</b>	<b>607,972</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>325,475</b>	<b>119,279</b>
<b>20</b> Total assets (Part X, line 16)	<b>2,672,221</b>	<b>2,764,167</b>
<b>21</b> Total liabilities (Part X, line 26)	<b>408,904</b>	<b>381,571</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>2,263,317</b>	<b>2,382,596</b>

**Part II Signature Block**

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

**Sign Here** Signature of officer: **Steve Brower** Date: \_\_\_\_\_  
 Type or print name and title: **President**

**Paid Preparer Use Only** Print/Type preparer's name: **Krista D McDougall, CPA** Preparer's signature: *Krista D McDougall* Date: **4/2/23**  
 Firm's name: **Richards & McDougall, P.C.** Firm's EIN: **38-2095735**  
 Firm's address: **475 Water Street Manistee, MI 49660** Phone no.: **231-723-6275**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

**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 restore The Historic Vogue Theatre.**

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

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

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

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

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

4a (Code: ) (Expenses \$ **439,034** including grants of \$ ) (Revenue \$ **455,455** )

**To restore The Historic Vogue Theatre.**

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

**N/A**

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

**N/A**

4d Other program services (Describe on Schedule O.)

(Expenses \$ **70,513** including grants of \$ ) (Revenue \$ )

4e Total program service expenses **509,547**

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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

Yes No

<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>13</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>				<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>				<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>				<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>				<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>				<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>				
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>				
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>				
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>				
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>				
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>				
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>				<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>				<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>				<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>				

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> <b>11</b>		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> <b>11</b>		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	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?		<b>X</b>
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<b>X</b>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</b>	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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		<b>X</b>
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		<b>X</b>
<b>13</b>	Did the organization have a written whistleblower policy?		<b>X</b>
<b>14</b>	Did the organization have a written document retention and destruction policy?		<b>X</b>
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official		<b>X</b>
<b>b</b>	Other officers or key employees of the organization		<b>X</b>
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>b</b>	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 **None**

**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.  
 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  
**Steve Brower** **383 River Street** **MI 49660** **231-309-6463**  
**Manistee**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) Julia Cook	0.00									
Director	0.00	X					0	0	0	
(2) Eric Gustad	0.00									
Director	0.00	X					0	0	0	
(3) Mary Russell	0.00									
Director	0.00	X					0	0	0	
(4) James Snoeyink	0.00									
Director	0.00	X					0	0	0	
(5) Lindsey Swidorski	0.00									
Director	0.00	X					0	0	0	
(6) Eric Thuemmel	0.00									
Director	0.00	X					0	0	0	
(7) Margaret Voelker	0.00									
Director	0.00	X					0	0	0	
(8) Steve Brower	0.00									
President	0.00			X			0	0	0	
(9) Frank Greco	0.00									
Secretary	0.00			X			0	0	0	
(10) David Mix	0.00									
Vice President	0.00			X			0	0	0	
(11) Erin Secord	0.00									
Treasurer	0.00			X			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

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

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

**Section B. Independent Contractors**

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

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

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



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	41,575			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	230,221			
	g Noncash contributions included in lines 1a-1f	1g \$				
	<b>h Total. Add lines 1a-1f</b>		<b>271,796</b>			
<b>Program Service Revenue</b>	2a Service Revenue	Business Code	398,856	398,856		
	b Memberships		34,977	34,977		
	c Miscellaneous Income		18,092	18,092		
	d Underwriting Revenue		3,530	3,530		
	e					
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		<b>455,455</b>			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales exps.	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11a	Business Code				
	b					
	c					
	d All other revenue					
	<b>e Total. Add lines 11a-11d</b>					
<b>12 Total revenue. See instructions</b>		<b>727,251</b>	<b>455,455</b>	<b>0</b>	<b>0</b>	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	163,152	163,152		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,545	13,545		
11 Fees for services (nonemployees):				
a Management				
b Legal			5,570	
c Accounting	11,140	5,570	5,570	
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 Schedule O.)	209,961	202,966	6,060	935
12 Advertising and promotion	7,903		7,903	
13 Office expenses	32,533		32,533	
14 Information technology				
15 Royalties				
16 Occupancy	39,056	23,019	16,037	
17 Travel	135	135		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings			9,740	
20 Interest	9,740			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	70,513	70,513		
23 Insurance	6,904		6,904	
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 Repairs & Maintenance	28,330	28,330		
b Bank / Credit Card Exp	10,866		10,866	
c Special Events	1,628	1,628		
d Staff Development	1,390		1,390	
e All other expenses	1,176	689	300	187
25 Total functional expenses. Add lines 1 through 24e	607,972	509,547	97,303	1,122
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	534,588	1	544,971
	2	Savings and temporary cash investments	2,541	2	152,589
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	5,121	8	7,149
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,704,335		
	b	Less: accumulated depreciation	10b 662,510	10c 2,110,804	2,041,825
	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	19,167	14	17,633
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,672,221	16	2,764,167	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	800	17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	342,479	24	313,031
	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	65,625	25	68,540
	26	<b>Total liabilities.</b> Add lines 17 through 25	408,904	26	381,571
<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	2,263,317	27	2,232,596
	28	Net assets with donor restrictions		28	150,000
	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>	2,263,317	32	2,382,596
33	<b>Total liabilities and net assets/fund balances</b>	2,672,221	33	2,764,167	

**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	727,251
2	Total expenses (must equal Part IX, column (A), line 25)	2	607,972
3	Revenue less expenses. Subtract line 2 from line 1	3	119,279
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,263,317
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,382,596

**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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
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)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

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

Name of the organization

**Historic Vogue Theatre of Manistee**

Employer identification number

**45-2281053**

**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		
(A)						
(B)						
(C)						
(D)						
(E)						
<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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12 1,977,912
13 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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 100.00%
15 Public support percentage from 2021 Schedule A, Part II, line 14 15 100.00%
16a 33 1/3% support test—2022. 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 [X]
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %; Row 19a: 33 1/3% support tests--2022. 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; Row 19b: 33 1/3% support tests--2021. 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; Row 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 on 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**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*
- b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		



**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
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?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
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? <i>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.</i>	1	
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? <i>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.</i>	2	

**Section C. Type II Supporting Organizations**

		Yes	No
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)? <i>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).</i>	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
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?	1	
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
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? <i>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.</i>	2a	
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? <i>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.</i>	2b	
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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

**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  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 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. 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 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Employer identification number

Historic Vogue Theatre of Manistee

45-2281053

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**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:

- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations .....
- (ii) Related organizations .....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,295,265	300,270	994,995
c Leasehold improvements				
d Equipment		1,409,070	362,240	1,046,830
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 2,041,825

**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> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments – Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	45,412
(2) <b>Gift Card Liabilities</b>	19,887
(3) <b>Unearned Revenue</b>	3,236
(4) <b>SUW Payable</b>	5
(5) <b>Payroll Taxes Payable</b>	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	
	<b>68,540</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 XIII** Supplemental Information *(continued)*

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O  
(Form 990)**
**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

**2022**

 Open to Public  
Inspection

 Department of the Treasury  
Internal Revenue Service

 Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

Historic Vogue Theatre of Manistee

Employer identification number

45-2281053

**Form 990, Part I, Line 6**

 Volunteers are needed to help run the daily operations of the theatre which  
includes ticket sales, concession sales, and maintenance functions.

**Form 990, Part III, Line 4d - All Other Accomplishments**

To restore the Historic Vogue Theatre.

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

Form 990 is reviewed by the executive board.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

The documents are available to the public upon request.

**Form 990, Part IX, Line 11g - Other Fees for Services**
**Description**

	Tot/Prog Service	Mgt & General	Fundraising
<b>Concession Supplies</b>	\$ 61,651	\$ 0	\$ 0
<b>Film Rentals</b>	\$ 140,425	\$ 0	\$ 0
<b>Licensing &amp; Permits</b>	\$ 890	\$ 0	\$ 0
<b>Merchandise Expense</b>	\$ 0	\$ 3,840	\$ 0

**Outside Contracted Services**

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

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

**Historic Vogue Theatre of Manistee**

**45-2281053**

\$ 0 \$ 2,220 \$ 0

**Fundraising Expenses**

\$ 0 \$ 0 \$ 935

**Total**

\$ 202,966 \$ 6,060 \$ 935

Form **4562**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

# Depreciation and Amortization

(Including Information on Listed Property)  
Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2022**

Attachment Sequence No. **179**

Identifying number  
**45-2281053**

**Historic Vogue Theatre of Manistee**

Business or activity to which this form relates

## Indirect Depreciation

### Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	14,452

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

#### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	54,527
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

#### Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

#### Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	68,979
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2022)

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

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

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

Table with columns for property type, date placed in service, business/investment use percentage, cost, basis for depreciation, recovery period, method/convention, depreciation deduction, and elected section 179 cost. Includes rows 24a-29.

Section B—Information on Use of Vehicles

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

Table for Section B with columns for Vehicle 1 through Vehicle 6. Rows 30-36 cover miles driven and availability for personal use.

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

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

Table for Section C with rows 37-41 regarding written policies and requirements for qualified automobile demonstration use.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI with columns for description of costs, date amortization begins, amortizable amount, code section, amortization period or percentage, and amortization for this year. Includes rows 42-44.

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
1	Building	12/06/13	1,291,140				1,291,140	39 MMS/L	266,446	33,106
3	Building Improvements	2/14/14	536,101				536,101	39 MMS/L	108,251	13,746
4	Improvement	7/07/14	60,472				60,472	39 MMS/L	11,565	1,550
5	Improvement	8/20/14	39,030				39,030	39 MMS/L	7,381	1,000
6	Building Improvement	4/08/14	15,905				15,905	39 MMS/L	3,144	408
7	Building Improvement	5/27/14	169,409				169,409	39 MMS/L	33,122	4,344
13	Donor Wall Display	10/26/15	5,056		X		2,528	7 MQ200DB	4,863	193
14	Window	3/01/16	4,125				4,125	39 MMS/L	613	105
15	Lamps	7/06/17	2,600		X		1,300	5 HY 200DB	2,525	75
17	Ice Machine	8/09/18	3,247		X		0	7 HY 200DB	3,247	0
18	Lighting	7/10/18	10,313		X		0	7 HY 200DB	10,313	0
21	POS Software	2/25/20	3,233		X		0	7 HY 200DB	3,233	0
			<u>2,140,631</u>				<u>2,120,010</u>		<u>454,703</u>	<u>54,527</u>
<b>Other Depreciation:</b>										
2	Ticketing System	12/06/13	16,590				16,590	7 MO200DB	16,590	0
8	Projection and Sound Equipment	12/06/13	458,776				458,776	39 MO S/L	94,356	11,763
9	Concession Equipment	12/06/13	7,111				7,111	39 MO S/L	1,506	182
10	Card Printer	12/06/13	1,611				1,611	39 MO S/L	330	41
11	Seats	12/06/13	45,918				45,918	39 MO S/L	9,456	1,178
12	Curtain	8/14/15	16,246				16,246	7 MO200DB	15,405	841
16	HI/VI Sound Upgrade	2/12/18	7,071				7,071	39 MO S/L	710	181
20	Painting	3/10/20	4,489				4,489	39 MO S/L	211	115
22	Painting	4/08/20	5,892				5,892	39 MO S/L	264	151
	<b>Total Other Depreciation</b>		<u>563,704</u>				<u>563,704</u>		<u>138,828</u>	<u>14,452</u>
	<b>Total ACRS and Other Depreciation</b>		<u>563,704</u>				<u>563,704</u>		<u>138,828</u>	<u>14,452</u>
<b>Amortization:</b>										
19	Liquor License	7/31/19	23,000				23,000	15 MO Amort	3,833	1,534
			<u>23,000</u>				<u>23,000</u>		<u>3,833</u>	<u>1,534</u>
	<b>Grand Totals</b>		<u>2,727,335</u>				<u>2,706,714</u>		<u>597,364</u>	<u>70,513</u>
	<b>Less: Dispositions and Transfers</b>		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	<b>Less: Start-up/Org Expense</b>		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>2,727,335</u>				<u>2,706,714</u>		<u>597,364</u>	<u>70,513</u>

## MI Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
<b>Prior MACRS:</b>								
1	Building	12/06/13	1,291,140	1,291,140	266,446	33,106	33,106	0
3	Building Improvements	2/14/14	536,101	536,101	108,251	13,746	13,746	0
4	Improvement	7/07/14	60,472	60,472	11,565	1,550	1,550	0
5	Improvement	8/20/14	39,030	39,030	7,381	1,000	1,000	0
6	Building Improvement	4/08/14	15,905	15,905	3,144	408	408	0
7	Building Improvement	5/27/14	169,409	169,409	33,122	4,344	4,344	0
13	Donor Wall Display	10/26/15	5,056	5,056	4,863	193	193	0
14	Window	3/01/16	4,125	4,125	613	105	105	0
15	Lamps	7/06/17	2,600	2,600	2,450	150	75	-75
17	Ice Machine	8/09/18	3,247	3,247	2,233	289	0	-289
18	Lighting	7/10/18	10,313	10,313	7,092	920	0	-920
21	POS Software	2/25/20	3,233	3,233	1,254	565	0	-565
			<u>2,140,631</u>	<u>2,140,631</u>	<u>448,414</u>	<u>56,376</u>	<u>54,527</u>	<u>-1,849</u>
<b>Other Depreciation:</b>								
2	Ticketing System	12/06/13	16,590	16,590	16,590	0	0	0
8	Projection and Sound Equipment	12/06/13	458,776	458,776	94,356	11,763	11,763	0
9	Concession Equipment	12/06/13	7,111	7,111	1,506	182	182	0
10	Card Printer	12/06/13	1,611	1,611	330	41	41	0
11	Seats	12/06/13	45,918	45,918	9,456	1,178	1,178	0
12	Curtain	8/14/15	16,246	16,246	15,405	841	841	0
16	HI/VI Sound Upgrade	2/12/18	7,071	7,071	710	181	181	0
20	Painting	3/10/20	4,489	4,489	211	115	115	0
22	Painting	4/08/20	5,892	5,892	264	151	151	0
	<b>Total Other Depreciation</b>		<u>563,704</u>	<u>563,704</u>	<u>138,828</u>	<u>14,452</u>	<u>14,452</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>563,704</u>	<u>563,704</u>	<u>138,828</u>	<u>14,452</u>	<u>14,452</u>	<u>0</u>
<b>Amortization:</b>								
19	Liquor License	7/31/19	23,000	23,000	3,833	1,534	1,534	0
			<u>23,000</u>	<u>23,000</u>	<u>3,833</u>	<u>1,534</u>	<u>1,534</u>	<u>0</u>
	<b>Grand Totals</b>		<u>2,727,335</u>	<u>2,727,335</u>	<u>591,075</u>	<u>72,362</u>	<u>70,513</u>	<u>-1,849</u>
	<b>Less: Dispositions</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Less: Start-up/Org Expense</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>2,727,335</u>	<u>2,727,335</u>	<u>591,075</u>	<u>72,362</u>	<u>70,513</u>	<u>-1,849</u>

Asset	Description	Date In Service	Cost	Basis for Depr	MA Prior	MA Current	Federal Current	Difference Fed - MA
<b>Prior MACRS:</b>								
1	Building	12/06/13	1,291,140	1,291,140	266,446	33,106	33,106	0
3	Building Improvements	2/14/14	536,101	536,101	108,251	13,746	13,746	0
4	Improvement	7/07/14	60,472	60,472	11,565	1,550	1,550	0
5	Improvement	8/20/14	39,030	39,030	7,381	1,000	1,000	0
6	Building Improvement	4/08/14	15,905	15,905	3,144	408	408	0
7	Building Improvement	5/27/14	169,409	169,409	33,122	4,344	4,344	0
13	Donor Wall Display	10/26/15	5,056	5,056	4,863	193	193	0
14	Window	3/01/16	4,125	4,125	613	105	105	0
15	Lamps	7/06/17	2,600	2,600	2,450	150	75	-75
17	Ice Machine	8/09/18	3,247	3,247	2,233	289	0	-289
18	Lighting	7/10/18	10,313	10,313	7,092	920	0	-920
21	POS Software	2/25/20	3,233	3,233	1,254	565	0	-565
			<u>2,140,631</u>	<u>2,140,631</u>	<u>448,414</u>	<u>56,376</u>	<u>54,527</u>	<u>-1,849</u>
<b>Other Depreciation:</b>								
2	Ticketing System	12/06/13	16,590	16,590	16,590	0	0	0
8	Projection and Sound Equipment	12/06/13	458,776	458,776	94,356	11,763	11,763	0
9	Concession Equipment	12/06/13	7,111	7,111	1,506	182	182	0
10	Card Printer	12/06/13	1,611	1,611	330	41	41	0
11	Seats	12/06/13	45,918	45,918	9,456	1,178	1,178	0
12	Curtain	8/14/15	16,246	16,246	15,405	841	841	0
16	HI/VI Sound Upgrade	2/12/18	7,071	7,071	710	181	181	0
20	Painting	3/10/20	4,489	4,489	211	115	115	0
22	Painting	4/08/20	5,892	5,892	264	151	151	0
	<b>Total Other Depreciation</b>		<u>563,704</u>	<u>563,704</u>	<u>138,828</u>	<u>14,452</u>	<u>14,452</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>563,704</u>	<u>563,704</u>	<u>138,828</u>	<u>14,452</u>	<u>14,452</u>	<u>0</u>
<b>Amortization:</b>								
19	Liquor License	7/31/19	23,000	23,000	3,833	1,534	1,534	0
			<u>23,000</u>	<u>23,000</u>	<u>3,833</u>	<u>1,534</u>	<u>1,534</u>	<u>0</u>
	<b>Grand Totals</b>		<u>2,727,335</u>	<u>2,727,335</u>	<u>591,075</u>	<u>72,362</u>	<u>70,513</u>	<u>-1,849</u>
	<b>Less: Dispositions</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Less: Start-up/Org Expense</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>2,727,335</u>	<u>2,727,335</u>	<u>591,075</u>	<u>72,362</u>	<u>70,513</u>	<u>-1,849</u>



Asset	Description	Date In Service	Cost	Bus Sec % 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>								
1	Building	12/06/13	1,291,140		1,291,140	39 MMS/L	266,446	33,106
3	Building Improvements	2/14/14	536,101		536,101	39 MMS/L	108,251	13,746
4	Improvement	7/07/14	60,472		60,472	39 MMS/L	11,565	1,550
5	Improvement	8/20/14	39,030		39,030	39 MMS/L	7,381	1,000
6	Building Improvement	4/08/14	15,905		15,905	39 MMS/L	3,144	408
7	Building Improvement	5/27/14	169,409		169,409	39 MMS/L	33,122	4,344
13	Donor Wall Display	10/26/15	5,056	X	2,528	7 MQ200DB	4,863	193
14	Window	3/01/16	4,125		4,125	39 MMS/L	613	105
15	Lamps	7/06/17	2,600	X	1,300	5 HY 200DB	2,525	75
17	Ice Machine	8/09/18	3,247	X	0	7 HY 200DB	3,247	0
18	Lighting	7/10/18	10,313	X	0	7 HY 200DB	10,313	0
21	POS Software	2/25/20	3,233	X	0	7 HY 200DB	3,233	0
			<u>2,140,631</u>		<u>2,120,010</u>		<u>454,703</u>	<u>54,527</u>
<b>Other Depreciation:</b>								
2	Ticketing System	12/06/13	16,590		16,590	7 MO200DB	16,590	0
8	Projection and Sound Equipment	12/06/13	458,776		458,776	39 MO S/L	94,356	11,763
9	Concession Equipment	12/06/13	7,111		7,111	39 MO S/L	1,506	182
10	Card Printer	12/06/13	1,611		1,611	39 MO S/L	330	41
11	Seats	12/06/13	45,918		45,918	39 MO S/L	9,456	1,178
12	Curtain	8/14/15	16,246		16,246	7 MO200DB	15,405	841
16	HI/VI Sound Upgrade	2/12/18	0		0	0 HY	0	0
20	Painting	3/10/20	0		0	0 HY	0	0
22	Painting	4/08/20	0		0	0 HY	0	0
	<b>Total Other Depreciation</b>		<u>546,252</u>		<u>546,252</u>		<u>137,643</u>	<u>14,005</u>
	<b>Total ACRS and Other Depreciation</b>		<u>546,252</u>		<u>546,252</u>		<u>137,643</u>	<u>14,005</u>
	<b>Grand Totals</b>		<u>2,686,883</u>		<u>2,666,262</u>		<u>592,346</u>	<u>68,532</u>
	<b>Less: Dispositions and Transfers</b>		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>2,686,883</u>		<u>2,666,262</u>		<u>592,346</u>	<u>68,532</u>

**Bonus Depreciation Report**

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
13	Donor Wall Display	10/26/15	5,056		0	0	2,528	2,528
15	Lamps	7/06/17	2,600		0	0	1,300	1,300
17	Ice Machine	8/09/18	3,247		0	0	3,247	0
18	Lighting	7/10/18	10,313		0	0	10,313	0
21	POS Software	2/25/20	3,233		0	0	3,233	0
<b>Grand Total</b>			<u>24,449</u>		<u>0</u>	<u>0</u>	<u>20,621</u>	<u>3,828</u>

**Depreciation Adjustment Report**FYE: 12/31/2022 Qtr: 12/31/2022 **All Business Activities**

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
<b>MACRS Adjustments:</b>						
Page 1	1	1	Building	33,106	33,106	0
Page 1	1	3	Building Improvements	13,746	13,746	0
Page 1	1	4	Improvement	1,550	1,550	0
Page 1	1	5	Improvement	1,000	1,000	0
Page 1	1	6	Building Improvement	408	408	0
Page 1	1	7	Building Improvement	4,344	4,344	0
Page 1	1	13	Donor Wall Display	193	193	0
Page 1	1	14	Window	105	105	0
Page 1	1	15	Lamps	75	75	0
Page 1	1	17	Ice Machine	0	0	0
Page 1	1	18	Lighting	0	0	0
Page 1	1	21	POS Software	0	0	0
				<u>54,527</u>	<u>54,527</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	Building	12/06/13	1,291,140	33,106	33,106
3	Building Improvements	2/14/14	536,101	13,747	13,747
4	Improvement	7/07/14	60,472	1,551	1,551
5	Improvement	8/20/14	39,030	1,001	1,001
6	Building Improvement	4/08/14	15,905	407	407
7	Building Improvement	5/27/14	169,409	4,343	4,343
13	Donor Wall Display	10/26/15	5,056	0	0
14	Window	3/01/16	4,125	106	106
15	Lamps	7/06/17	2,600	0	0
17	Ice Machine	8/09/18	3,247	0	0
18	Lighting	7/10/18	10,313	0	0
21	POS Software	2/25/20	3,233	0	0
			<u>2,140,631</u>	<u>54,261</u>	<u>54,261</u>
<b>Other Depreciation:</b>					
2	Ticketing System	12/06/13	16,590	0	0
8	Projection and Sound Equipment	12/06/13	458,776	11,764	11,764
9	Concession Equipment	12/06/13	7,111	182	182
10	Card Printer	12/06/13	1,611	41	41
11	Seats	12/06/13	45,918	1,177	1,177
12	Curtain	8/14/15	16,246	0	0
16	HI/VI Sound Upgrade	2/12/18	7,071	182	0
20	Painting	3/10/20	4,489	115	0
22	Painting	4/08/20	5,892	152	0
	<b>Total Other Depreciation</b>		<u>563,704</u>	<u>13,613</u>	<u>13,164</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,704,335</u>	<u>67,874</u>	<u>67,425</u>
<b>Amortization:</b>					
19	Liquor License	7/31/19	23,000	1,533	0
			<u>23,000</u>	<u>1,533</u>	<u>0</u>
	<b>Grand Totals</b>		<u>2,727,335</u>	<u>69,407</u>	<u>67,425</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MI</u>
<b>Prior MACRS:</b>				
1	Building	12/06/13	1,291,140	33,106
3	Building Improvements	2/14/14	536,101	13,747
4	Improvement	7/07/14	60,472	1,551
5	Improvement	8/20/14	39,030	1,001
6	Building Improvement	4/08/14	15,905	407
7	Building Improvement	5/27/14	169,409	4,343
13	Donor Wall Display	10/26/15	5,056	0
14	Window	3/01/16	4,125	106
15	Lamps	7/06/17	2,600	0
17	Ice Machine	8/09/18	3,247	290
18	Lighting	7/10/18	10,313	920
21	POS Software	2/25/20	3,233	404
			<u>2,140,631</u>	<u>55,875</u>
<b>Other Depreciation:</b>				
2	Ticketing System	12/06/13	16,590	0
8	Projection and Sound Equipment	12/06/13	458,776	11,764
9	Concession Equipment	12/06/13	7,111	182
10	Card Printer	12/06/13	1,611	41
11	Seats	12/06/13	45,918	1,177
12	Curtain	8/14/15	16,246	0
16	HI/VI Sound Upgrade	2/12/18	7,071	182
20	Painting	3/10/20	4,489	115
22	Painting	4/08/20	5,892	152
	<b>Total Other Depreciation</b>		<u>563,704</u>	<u>13,613</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,704,335</u>	<u>69,488</u>
<b>Amortization:</b>				
19	Liquor License	7/31/19	23,000	1,533
			<u>23,000</u>	<u>1,533</u>
	<b>Grand Totals</b>		<u>2,727,335</u>	<u>71,021</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MA</u>
<b>Prior MACRS:</b>				
1	Building	12/06/13	1,291,140	33,106
3	Building Improvements	2/14/14	536,101	13,747
4	Improvement	7/07/14	60,472	1,551
5	Improvement	8/20/14	39,030	1,001
6	Building Improvement	4/08/14	15,905	407
7	Building Improvement	5/27/14	169,409	4,343
13	Donor Wall Display	10/26/15	5,056	0
14	Window	3/01/16	4,125	106
15	Lamps	7/06/17	2,600	0
17	Ice Machine	8/09/18	3,247	290
18	Lighting	7/10/18	10,313	920
21	POS Software	2/25/20	3,233	404
			<u>2,140,631</u>	<u>55,875</u>
<b>Other Depreciation:</b>				
2	Ticketing System	12/06/13	16,590	0
8	Projection and Sound Equipment	12/06/13	458,776	11,764
9	Concession Equipment	12/06/13	7,111	182
10	Card Printer	12/06/13	1,611	41
11	Seats	12/06/13	45,918	1,177
12	Curtain	8/14/15	16,246	0
16	HI/VI Sound Upgrade	2/12/18	7,071	182
20	Painting	3/10/20	4,489	115
22	Painting	4/08/20	5,892	152
	<b>Total Other Depreciation</b>		<u>563,704</u>	<u>13,613</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,704,335</u>	<u>69,488</u>
<b>Amortization:</b>				
19	Liquor License	7/31/19	23,000	1,533
			<u>23,000</u>	<u>1,533</u>
	<b>Grand Totals</b>		<u>2,727,335</u>	<u>71,021</u>

Form **990**

## Tax Return History

**2022**

Name: **Historic Vogue Theatre of Manistee** Employer Identification Number: **45-2281053**

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	244,955	137,984	179,534	490,268	271,796	
Membership dues						
Program service revenue	547,010	585,113	161,979	228,355	455,455	
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
<b>Total revenue</b>	<b>791,965</b>	<b>723,097</b>	<b>341,513</b>	<b>718,623</b>	<b>727,251</b>	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	152,383	178,059	124,476	119,642	176,697	
Professional fees	321,706	333,464	108,713	116,057	221,101	
Occupancy costs	35,366	49,771	31,982	30,686	39,056	
Depreciation and depletion	85,438	71,796	75,703	71,221	70,513	
Other expenses	89,078	104,533	70,035	55,542	100,605	
<b>Total expenses</b>	<b>683,971</b>	<b>737,623</b>	<b>410,909</b>	<b>393,148</b>	<b>607,972</b>	
<b>Excess or (Deficit)</b>	<b>107,994</b>	<b>-14,526</b>	<b>-69,396</b>	<b>325,475</b>	<b>119,279</b>	
Total exempt revenue	791,965	723,097	341,513	718,623	727,251	
Total unrelated revenue						
Total excludable revenue	547,010	585,113	161,979	228,355	455,455	
Total Assets	2,525,356	2,517,231	2,369,738	2,672,221	2,764,167	
Total Liabilities	504,559	510,908	432,212	408,904	381,571	
Net Fund Balances	2,020,797	2,006,323	1,937,526	2,263,317	2,382,596	

## Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Concession Supplies	\$ 61,651	\$ 61,651		
Film Rentals	140,425	140,425		
Licensing & Permits	890	890		
Merchandise Expense	3,840		3,840	
Outside Contracted Services	2,220		2,220	
Fundraising Expenses	935			935
Total	\$ 209,961	\$ 202,966	\$ 6,060	\$ 935

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Equipment Repairs & Maint	\$ 689	\$ 689		
Memberships	300		300	
Volunteer Expenses	187			187
Total	\$ 1,176	\$ 689	\$ 300	\$ 187



36510 Historic Vogue Theatre of Manistee  
45-2281053  
FYE: 12/31/2022

## Federal Statements

### Schedule A, Part II, Line 1(e)

Description	Amount
Grants	\$ 41,575
Direct Public Support	230,221
Total	\$ 271,796

### Schedule A, Part II, Line 12 - Current year

Description	Amount
Service Revenue	\$ 398,856
Underwriting Revenue	3,530
Miscellaneous Income	18,092
Memberships	34,977
Total	\$ 455,455

**Richards & McDougall, P.C.**  
**475 Water Street**  
**Manistee, MI 49660**  
**231-723-6275**

April 21, 2023

**CONFIDENTIAL**

Historic Vogue Theatre of Manistee  
383 River Street  
Manistee, MI 49660

Dear Steve Brower:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,



Richards & McDougall, P.C.

## Filing Instructions

### Historic Vogue Theatre of Manistee

### Exempt Organization Tax Return

### Taxable Year Ended December 31, 2022

**Date Due:** May 15, 2023

**Remittance:** None is required. Your Form 990 for the tax year ended 12/31/22 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Richards & McDougall, P.C.  
475 Water Street  
Manistee, MI 49660

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.