

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2008

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 01-01-2008 and ending 12-31-2008

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization REHABILITATION INSTITUTE INC	D Employer identification number 38-1417366
		Doing Business As REHABILITATION INST OF MICHIGAN	E Telephone number (313) 745-9731
		Number and street (or P O box if mail is not delivered to street address) Room/suite 261 MACK BLVD	G Gross receipts \$ 79,494,365
		City or town, state or country, and ZIP + 4 DETROIT, MI 48201	
F Name and address of Principal Officer WILLIAM RESTUM PRESIDENT 261 MACK BLVD DETROIT, MI 48201		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list See instructions) H(c) Group Exemption Number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Web site: ▶ RIMREHAB.ORG			
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other ▶		L Year of Formation 1951	M State of legal domicile MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities See Additional Data Table		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of employees (Part V, line 2a)	5	878
	6 Total number of volunteers (estimate if necessary)	6	76
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C) b Net unrelated business taxable income from Form 990-T, line 34	7a 7b	-1,230 -1,230
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,502,829	Current Year 2,344,957
	9 Program service revenue (Part VIII, line 2g)	68,453,350	75,785,509
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,220,583	474,398
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	124,607	163,087
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	71,301,369	78,767,951
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b (Total fundraising expenses, Part IX, column (D), line 25 <u>557,012</u>) 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) 18 Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A)) 19 Revenue less expenses Subtract line 18 from line 12	36,967,349 28,138,573 65,105,922 6,195,447	0 0 40,782,757 0 29,490,859 70,273,616 8,494,335
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 59,915,808	End of Year 59,775,847
	21 Total liabilities (Part X, line 26)	15,672,788	8,481,153
	22 Net assets or fund balances Subtract line 21 from line 20	44,243,020	51,294,694

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including any schedules or attachments, and the information therein is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer
 KEVIN SMITH VP OF FINANCE
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature
 Date
 Firm's name (or yours if self-employed), address, and ZIP + 4

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

See Additional Data Table

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 22,288,521 including grants of \$) (Revenue \$ 25,928,590)

OUTPATIENT REHABILITATION SERVICES FOR GENERAL AND ORTHOPEDICS PHYSICAL REHABILITATION WITH OVER 30 OUTPATIENT SITES LOCATED THROUGHOUT SOUTHEAST MICHIGAN, REHABILITATION INSTITUTE, INC (RIM) HAD OVER 135,926 ORTHOPEDIC AND GENERAL PHYSICAL REHABILITATION VISITS IN 2008 THESE OUTPATIENT SITES PROVIDE TREATMENT AFTER SURGERY SUCH AS HIP REPLACEMENT, SPORTS INJURY, BACK PAIN OR FOR A MULTITUDE OF OTHER REASONS ONE OF THE LARGEST FACILITIES IS THE BRASZA OUTPATIENT CENTER WHICH IS A 26,000 SQUARE FOOT STATE-OF-THE-ART MULTI-LEVEL FITNESS CENTER DESIGNED TO MEET THE UNIQUE NEEDS AND INTERESTS OF ITS PATIENTS THE BRASZA OUTPATIENT CENTER HOUSES SPECIALTY PROGRAMS NOT OFFERED AT OTHER FITNESS OR PHYSICAL THERAPY FACILITIES, INCLUDING RIM'S SPORTS MEDICINE, ORTHOPEDIC THERAPY, RETURN-TO-WORK THERAPY, ONCOLOGY AND WOMEN'S REHAB PROGRAMS RIM ALSO PROVIDES OUTPATIENT REHABILITATION SERVICES AT NUMEROUS LOCATIONS FOR PATIENTS NEUROLOGICAL CONDITIONS (STROKES, BRAIN INJURIES AND OTHERS) AS WELL AS SPECIALIZED SERVICES FOR SPINAL CORD INJURY PATIENTS SUCH AS THE CENTER FOR SPINAL CORD INJURY RECOVERY

4b (Code) (Expenses \$ 19,185,758 including grants of \$) (Revenue \$ 20,309,608)

INPATIENT SPECIALTY SERVICES - SPINAL CORD INJURY AND NEUROLOGICAL BRAIN INJURY AND STROKE REHABILITATION INSTITUTE, INC (RIM) PROVIDED 12,421 PATIENT DAYS OF CARE FOR INPATIENT'S WITH SPINAL CORD AND NEUROLOGICAL INJURIES OR ILLNESS' WITH SPECIALTY SPINAL CORD AND NEUROLOGICAL UNITS, RIM PROVIDES PATIENTS AND THEIR FAMILIES WITH A TEAM SPECIFICALLY DEDICATED TO THE NEEDS OF THIS PATIENT POPULATION RIM IS RECOGNIZED AS A NATIONAL LEADER IN THE TREATMENT OF TRAUMATIC AND NON-TRAUMATIC BRAIN INJURIES THE BRAIN INJURY SERVICE AT RIM HAS EARNED THE RARE DISTINCTION OF BEING FEDERALLY DESIGNATED AS ONE OF ONLY 16 CENTERS OF EXCELLENCE IN THE COUNTRY FOR RESEARCH AND TREATMENT OF BRAIN INJURIES KNOWN AS THE SOUTHEASTERN MICHIGAN TRAUMATIC BRAIN INJURY SYSTEM (SEMTBIS), THIS PROGRAM CONDUCTS GROUND BREAKING RESEARCH IN THE FIELD OF REHABILITATION MEDICINE, SHARING THE RESULTING INNOVATIONS WITH OTHER BRAIN INJURY PROVIDERS WORLDWIDE RIM SEES MORE SPINAL CORD INJURY PATIENTS THAN ANY OTHER PROGRAM IN MICHIGAN SPECIAL PROGRAM FEATURES INCLUDE HOME EVALUATIONS, VOCATIONAL COUNSELING, DRIVER EDUCATION, CUSTOM WHEELCHAIR SEATING AND ORTHOTICS THERE ARE ALSO TRAINING PROGRAMS FOR HOME PREPARATION, PATIENT/FAMILY EDUCATION AND SUPPORT AS WELL AS AQUATIC THERAPY

4c (Code) (Expenses \$ 11,671,589 including grants of \$) (Revenue \$ 12,883,494)

INPATIENT GENERAL PHYSICAL MEDICINE AND REHABILITATION AND ORTHOPEDIC SERVICES REHABILITATION INSTITUTE, INC (RIM) PROVIDED OVER 8,209 PATIENT DAYS OF SERVICE TO PATIENTS WITH GENERAL PHYSICAL MEDICINE AND REHABILITATION OR ORTHOPEDIC NEEDS RIM PROVIDES COMPREHENSIVE MEDICAL AND REHABILITATION SERVICES TO INDIVIDUALS WITH MEDICALLY COMPLEX CONDITIONS THAT CO-EXIST WITH FUNCTIONAL DECLINES AND COMPLEX ORTHOPEDIC INJURIES RIM'S TEAM OF REHABILITATION PROFESSIONALS DESIGN A TREATMENT PLAN BASED ON THE NEEDS OF EACH PATIENT WITH THE GOAL OF EACH PATIENT REACHING THEIR MAXIMUM LEVEL OF INDEPENDENCE





















(Code) (Expenses \$ 11,201,713 including grants of \$) (Revenue \$ 9,402,300)

ORAL SURGERY - 615 TOTAL CASES AND OUTPATIENT REGISTRATIONS NEUROLOGY - 593 TOTAL CASES AND OUTPATIENT REGISTRATIONS FAMILY MEDICINE - 829 TOTAL CASES AND OUTPATIENT REGISTRATIONS SURGERY (GENERAL) - 178 TOTAL CASES AND OUTPATIENT REGISTRATIONS












4d Other program services (Describe in Schedule O)
(Expenses \$ 11,201,713 including grants of \$) (Revenue \$ 9,402,300)

4e Total program service expenses \$ 64,347,581 *Must equal Part IX, Line 25, column (B).*

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)? If "Yes," complete Schedule A 	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 		No
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable 	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII 		No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I 		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H 	Yes	
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J 	Yes	
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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 		No
25b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I 		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II 		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III 		No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> 		No
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> 		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> 	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> 	Yes	
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> 		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> 		No
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>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> 		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> 	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> 	Yes	
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> 		No
37	Did the organization conduct more than 5 percent 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> 		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 124		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 878		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
4a	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)?		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		No
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		No
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
a	Did the organization make any taxable distributions under section 4966?		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?		No
10	<i>Section 501(c)(7) organizations.</i> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	<i>Section 501(c)(12) organizations.</i> Enter		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	11b		
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	Yes	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	a the governing body?	Yes	
8b	b each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	Yes	
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	Yes	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or 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 in Schedule O		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	a Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	a The organization's CEO, Executive Director, or top management official?	Yes	
15b	b Other officers or key employees of the organization? Describe the process in Schedule O		No
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken 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 _____
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 own website another's website upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 KEVIN SMITH
 261 MACK BLVD
 DETROIT, MI 48201
 (313) 745-9731

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.
 * List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 * List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 * List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 * List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
 List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
TERRY REILEY	53	X		X			253,716	0	10,920
ANDREW T BARAN	1	X					0	0	0
JAMES BENNETT BRAGMAN DO FACP	1	X					0	0	0
ARMANDO CAVAZOS	1	X					0	0	0
TIM CODD	1	X					0	0	0
EVA GARZA DEWAELSCHÉ	1	X					0	0	0
ANTHONY FILIPPIS SR	1	X					0	0	0
TED G J GILLARY	1	X					0	0	0
JUDGE ROMAN GRIBBS	1	X					0	0	0
JESSICA GUYOR	1	X					0	0	0
AMJAD HUSSAIN	1	X					0	0	0
ARTHUR JOHNSON MD	1	X					0	0	0
JOHN E KRAKOWIAK	1	X					0	0	0
SANDER KUSHNER DO	1	X					0	0	0
ROGER MCCARVILLE	1	X					0	0	0
JAY MEYTHALER MD JD	1	X					0	0	0
BARBARA REDMAN PHD	1	X					0	0	0
ROBERT ROSELLE	1	X					0	0	0
BEVERLY SCHMOLL PHD	1	X					0	0	0
JERRY STACKHOUSE	1	X					0	0	0
FRANK STELLA	3	X		X			0	0	0
MARY ANNE STELLA	1	X					0	0	0
FRANK TORRE	1	X					0	0	0
TALLAL TURFE	1	X					0	0	0
HORACIO VARGAS JR	2	X		X			0	0	0
MARIA VITTO	1	X					0	0	0
JOHN WHITE	1	X					0	0	0
RICHARD WIDGREN	2	X		X			0	0	0
SHERYL WISSMAN MD	1	X					0	0	0
KEVIN SMITH	50			X			36,305	197,975	56,901
WILLIAM RESTUM	53			X			206,325	0	16,529
ASAD MALICK	50			X			142,858	0	20,797
MILDRED MATLOCK	50				X		236,992	0	66,985
PATRICIA HOSKIN	40				X		157,892	0	53,440
ALI BITAR	50					X	306,309	0	96,298
AHMED AYOUB	50					X	148,115	0	28,006
ABULHASAN SAYED	50					X	141,109	0	12,984
JANE RUPPMAN	50					X	113,702	0	12,862
JULIA LIBCKE	50					X	112,068	0	49,986
JOSEPH T SCALLEN JR							0	294,167	58,539

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total							1,855,391	492,142	484,247	

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **20**

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
DMCARE EXPRESS INC PO BOX 79001 DETROIT, MI 482791260	TRANSPORTATION	338,636
WAYNE STATE UNIVERSITY PO BOX 02788 DETROIT, MI 48202	PHYSICIAN SVS	279,383
COMM GROUP LLC 25189 PETER KALTZ WARREN, MI 48091	PARKING SERVICE	158,048
WRIGHT AND FILIPPIS INC 1311 RELIABLE PARKWAY CHICAGO, IL 606860013	MEDICAL SUPP	112,337

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **4**

Part VIII Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a 148,886				
	b	Membership dues				
		1b				
	c	Fundraising events 216,988				
		1c				
	d	Related organizations 1d 32,337				
	e	Government grants (contributions) 1e 258,651				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 1,688,095				
g	Noncash contributions included in lines 1a-1f \$ 38,279					
h	Total (Add lines 1a-1f)	2,344,957				
Program Service Revenue			Business Code			
	2a	ANCILLARY REVENUE/CONT ALLOW	55,831,287	55,831,287		
	b	ROOM & BD REV/CONT ALLOWANCE	17,817,836	17,817,836		
	c	THERAPY REVENUE	1,535,942	1,535,942		
	d	PROGRAM RELATED RENTAL REVENUE	437,916	437,916		
	e	OTHER PROGRAM SERVICE REVENUE	162,528	162,528		
	f	All other program service revenue				
g	Total. Add lines 2a-2f					
		\$ 75,785,509				
Other Revenue	3	Investment income (including dividends, interest other similar amounts)	535,196			535,196
	4	Income from investment of tax-exempt bond proceeds	1,667			1,667
	5	Royalties				
			(i) Real	(ii) Personal		
	6a	Gross Rents 50,651				
	b	Less rental expenses 13,228				
	c	Rental income or (loss) 37,423				
	d	Net rental income or (loss)	37,423		-1,230	38,653
			(i) Securities	(ii) Other		
	7a	Gross amount from sales of assets other than inventory 402,332				
	b	Less cost or other basis and sales expenses 464,797				
	c	Gain or (loss) -62,465				
	d	Net gain or (loss)	-62,465			-62,465
	8a	Gross income from fundraising events (not including \$ 95,823 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a 216,988				
	b	Less direct expenses b 74,583				
c	Net income or (loss) from fundraising events	21,240			21,240	
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a					
b	Less direct expenses b					
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances a 265,885					
b	Less cost of goods sold b 173,806					
c	Net income or (loss) from sales of inventory	92,079			92,079	
		Miscellaneous Revenue Business Code				
11a	PARKING REVENUE	6,549			6,549	
b	VENDING MACHINE COMMISSIONS	5,796			5,796	
c						
d	All other revenue					
e	Total. Add lines 11a-11d					
		\$ 12,345				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e	78,767,951	75,785,509	-1,230	638,715	

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) but are not required to complete columns (B), (C), and (D).**

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 governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	974,038	632,528	319,225	22,285
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	32,882,911	32,724,823		158,088
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	108,179	101,994		6,185
9	Other employee benefits	4,362,848	4,349,236		13,612
10	Payroll taxes	2,454,781	2,442,985		11,796
11	Fees for services (non-employees)				
a	Management				
b	Legal	2,970	2,970		
c	Accounting				
d	Lobbying	2,751		2,751	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	3,548,907	3,526,107		22,800
12	Advertising and promotion	373,044	373,044		
13	Office expenses	353,915	352,679		1,236
14	Information technology	13,677	13,677		
15	Royalties				
16	Occupancy	2,761,769	2,761,769		
17	Travel	161,748	161,303		445
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	178,564	154,710		23,854
20	Interest	756,911	756,911		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,765,039	2,765,039		
23	Insurance	636,413	636,413		
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	DMC SUPPORT SVS - MIS	4,271,629	2,599,310	1,672,319	
b	DMC SUPPORT SERVICES	3,600,920		3,374,728	226,192
c	SUPPLIES - MEDICAL	3,396,034	3,396,034		
d	BAD DEBT EXPENSE	3,301,949	3,301,949		
e	OTHER EXPENSES	728,349	657,830		70,519
f	All other expenses	2,636,270	2,636,270		
25	Total functional expenses. Add lines 1 through 24f	70,273,616	64,347,581	5,369,023	557,012
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	136,027	1	119,357
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	936,621	3	1,811,697
	4 Accounts receivable, net	5,029,168	4	6,660,658
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6	
	7 Notes and loans receivable, net	14,932,313	7	15,474,814
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	342,105	9	431,484
	10a Land, buildings, and equipment cost basis	10a 73,264,679		
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b 40,671,010	33,766,049	10c 32,593,669
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12	
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	4,773,525	15	2,684,168
16 Total assets. Add lines 1 through 15 (must equal line 34)	59,915,808	16	59,775,847	
Liabilities	17 Accounts payable and accrued expenses	5,217,366	17	3,942,550
	18 Grants payable		18	
	19 Deferred revenue	101,368	19	
	20 Tax-exempt bond liabilities	735,011	20	610,681
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>		21	
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22	
	23 Secured mortgages and notes payable to unrelated third parties	140,741	23	108,613
	24 Unsecured notes and loans payable		24	
	25 Other liabilities <i>Complete Part X of Schedule D</i>	9,478,302	25	3,819,309
	26 Total liabilities. Add lines 17 through 25	15,672,788	26	8,481,153
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	41,830,272	27	48,323,030
	28 Temporarily restricted net assets	2,362,748	28	2,200,882
	29 Permanently restricted net assets	50,000	29	770,782
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	44,243,020	33	51,294,694	
34 Total liabilities and net assets/fund balances	59,915,808	34	59,775,847	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
2b	Were the organization's financial statements audited by an independent accountant?		No
2c	If "Yes" to lines 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?		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits?	Yes	

**SCHEDULE A
(Form 990 or
990EZ)**

Public Charity Status and Public Support

OMB No 1545-0047

2008

**Open to Public
Inspection**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the
Treasury
Internal Revenue
Service

Name of the organization
REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 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)
- 3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 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 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)
- 10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						

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

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

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

Additional Data

Software ID:

Software Version:

EIN: 38-1417366

Name: REHABILITATION INSTITUTE INC

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a ANCILLARY REVENUE/CONT ALLOW		55,831,287	55,831,287		
b ROOM & BD REV/CONT ALLOWANCE		17,817,836	17,817,836		
c THERAPY REVENUE		1,535,942	1,535,942		
d PROGRAM RELATED RENTAL REVENU		437,916	437,916		
e OTHER PROGRAM SERVICE REVENUE		162,528	162,528		

Form 990, Part I, Line 1 - Briefly describe the Organization's mission or most significant activities:

REHABILITATION INSTITUTE OF MICHIGAN, INC. IS A MEMBER/SUBSIDIARY HOSPITAL OF THE DETROIT MEDICAL CENTER (DMC) AND HAS ADOPTED THE DMC MISSION AS FOLLOWS: THE DETROIT MEDICAL CENTER (DMC) ASPIRES TO BE THE PREMIER HEALTH CARE RESOURCE IN SOUTHEAST MICHIGAN AND AMONG THE FINEST HEALTH CARE CENTERS IN THE UNITED STATES THROUGH EXCELLENCE IN THE PROVISION OF CLINICAL CARE ENHANCED BY EDUCATION AND RESEARCH. IN ALL CLINICAL ENDEAVORS, QUALITY TO CARE IS PARAMOUNT. IN ADDITION, THE DMC BELIEVES THAT ACCESS TO QUALITY HEALTH CARE IS THE RIGHT OF EVERY HUMAN BEING. DMC, ALONG WITH LOCAL, STATE AND FEDERAL GOVERNMENTS, SUPPORTS A UNIQUE PUBLIC MISSION TO THE RESIDENTS OF THE COMMUNITIES WE SERVE TO ASSURE THIS RIGHT IS PRESERVED.

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

REHABILITATION INSTITUTE OF MICHIGAN, INC. IS A MEMBER/SUBSIDIARY HOSPITAL OF THE DETROIT MEDICAL CENTER (DMC) AND HAS ADOPTED THE DMC MISSION AS FOLLOWS: THE DETROIT MEDICAL CENTER (DMC) ASPIRES TO BE THE PREMIER HEALTH CARE RESOURCE IN SOUTHEAST MICHIGAN AND AMONG THE FINEST HEALTH CARE CENTERS IN THE UNITED STATES THROUGH EXCELLENCE IN THE PROVISION OF CLINICAL CARE ENHANCED BY EDUCATION AND RESEARCH. IN ALL CLINICAL ENDEAVORS, QUALITY TO CARE IS PARAMOUNT. IN ADDITION, THE DMC BELIEVES THAT ACCESS TO QUALITY HEALTH CARE IS THE RIGHT OF EVERY HUMAN BEING. DMC, ALONG WITH LOCAL, STATE AND FEDERAL GOVERNMENTS, SUPPORTS A UNIQUE PUBLIC MISSION TO THE RESIDENTS OF THE COMMUNITIES WE SERVE TO ASSURE THIS RIGHT IS PRESERVED.

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt function activities \$
3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's internal funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

- A** Check if the filing organization belongs to an affiliated group
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns—		
If the amount on line 1e, column (a) or (b) is:		
Not over \$500,000		The lobbying nontaxable amount is: 20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000		\$1,000,000
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines c through i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		2,751
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		No	
i Other activities If "Yes," describe in Part IV		No	
j Total lines 1c through 1i			2,751
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes" enter the amount of any tax incurred under section 4912			
c If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No	

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		No
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		No

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

1 Dues, assessments and similar amounts from members	1 \$
2 Section 162(e) non-deductible lobbying and political expenditures <i>(do not include amounts of political expenses for which the section 527(f) tax was paid).</i>	
a Current Year	2a \$
b Carryover from last year	2b \$
c Total	2c \$
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number 38-1417366

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4.

- 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 may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Line number, Held at the End of the Year. Rows 2a-2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?
6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 170(h)(4)(B)(ii)?
9 In Part XIV, 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" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, 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
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 SFAS 116 relating to these items

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

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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 Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	12,500				
b Contributions	110,000				
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	122,500				

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment
- b** Permanent endowment 100 000 %
- c** Term endowment

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

	Yes	No
(i) unrelated organizations	3a(i)	No
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	No

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		50,033,945	22,645,765	27,388,180
c Leasehold improvements				
d Equipment		16,796,798	13,109,756	3,687,042
e Other		6,433,936	4,915,489	1,518,447
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c.)				32,593,669

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
SUPPLEMENTAL FINANCIAL INFORMATION	SCHEDULE D, PAGE 4, PART XIV	THE ENDOWMENTS ENHANCE PATIENTS' WELL-BEING BY PROVIDING ACCESS TO SPECIALIZED EQUIPMENT, SPEECH TRAINING AND BY SUPPORTING RESEARCH IN SPINAL CORD INJURY PREVENTION AND TREATMENT

Part XIV Supplemental Information*(continued)*

Identifier	Return Reference	Explanation
SUPPLEMENTAL FINANCIAL INFORMATION	SCHEDULE D, PAGE 4, PART XIV	THE ENDOWMENTS ENHANCE PATIENTS' WELL-BEING BY PROVIDING ACCESS TO SPECIALIZED EQUIPMENT, SPEECH TRAINING AND BY SUPPORTING RESEARCH IN SPINAL CORD INJURY PREVENTION AND TREATMENT

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

Table with 6 columns: (i) Name of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

MI

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		VALENTINE'S DAY (event type)	CELEBRITY WHEEL (event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	244,068	68,743		312,811
	2 Less Charitable contributions	160,398	56,590		216,988
	3 Gross revenue (line 1 minus line 2)	83,670	12,153		95,823
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes				
	6 Rent/Facility costs	62,678	7,000		69,678
	7 Other direct expenses	2,350	2,555		4,905
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				74,583
9 Net income summary Combine lines 3 and 8 in column (d) ▶				21,240	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

		Yes	No
13 Indicate the percentage of gaming activity operated in			
a The organization's facility	13a		
b An outside facility	13b		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records			
Name ▶ _____			
Address ▶ _____			
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a	
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____			
c If "Yes," enter name and address			
Name ▶ _____			
Address ▶ _____			
16 Gaming manager information			
Name ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ _____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17 Mandatory distributions			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

SCHEDULE H (Form 990)

Hospitals

OMB No 1545-0047

2008

Open to Public Inspection

Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 20.

Department of the Treasury Internal Revenue Service

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Charity Care and Certain Other Community Benefits at Cost (Optional for 2008)

- 1a Does the organization have a charity care policy? If "No," skip to question 6a
1b If "Yes," is it a written policy?
2 If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals
3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients
3a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care to low income individuals?
3b Does the organization use FPG to determine eligibility for providing discounted care to low income individuals?
4 Does the organization's policy provide free or discounted care to the "medically indigent"?
5a Does the organization budget amounts for free or discounted care provided under its charity care policy?
5b If "Yes," did the organization's charity care expenses exceed the budgeted amount?
5c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?
6a Does the organization prepare an annual community benefit report?
6b If "Yes," does the organization make it available to the public?

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1a through 6b.

7 Charity Care and Certain Other Community Benefits at Cost

Table with 7 columns: Charity Care and Means-Tested Programs, (a) Number of activities or programs (optional), (b) Persons served (optional), (c) Total community benefit expense, (d) Direct offsetting revenue, (e) Net community benefit expense, (f) Percent of total expense. Rows include Charity care at cost, Unreimbursed Medicaid, Unreimbursed costs, Total Charity Care, and Other Benefits.

Part II Community Building Activities (Complete this table if the organization conducted any community building activities) (Optional for 2008)

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices (Optional for 2008)

Section A. Bad Debt Expense

		Yes	No
1	Does the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		
2	Enter the amount of the organization's bad debt expense (at cost)		
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, or rationale for including other bad debt amounts in community benefit		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	
7	Enter line 5 less line 6—surplus or (shortfall)	7	
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit and the costing methodology or source used to determine the amount reported on line 6 and indicate which of the following methods was used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	

Part IV Management Companies and Joint Ventures (Optional for 2008)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part V Facility Information (Required for 2008)

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
REHABILITATION INSTITUTE INC 261 MACK BLVD DETROIT, MI 48201	X	X		X		X			

Part VI Supplemental Information (Optional for 2008)

Complete this part to provide the following information

1 Provide the description required for Part I, line 3c, Part I, line 7, Part III, line 4, Part III, line 8, and Part III, line 9b

2 Needs Assessment. Describe how the organization assesses the health care needs of the communities it serves

3 Patient Education of Eligibility for Assistance. Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's charity care policy

4 Community Information. Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

5 Community Building Activities. Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves

6 Provide any other information important to describing how the organization's hospitals or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.)

7 If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2008

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.**

Department of the Treasury
Internal Revenue Service

Name of the organization
REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</p>	1b Yes									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</p>	2 Yes									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:</p> <p>a Receive a severance payment or change of control payment?</p>	4a	No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	No								
<p>501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.</p>										
<p>5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p>	5a	No								
<p>b Any related organization?</p> <p>If "Yes," to line 5a or 5b, describe in Part III.</p>	5b	No								
<p>6 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p>	6a	No								
<p>b Any related organization?</p> <p>If "Yes," to line 6a or 6b, describe in Part III.</p>	6b	No								
<p>7 For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7	No								
<p>8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8	No								

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
TERRY REILEY	(i)	175,584	69,316	8,816	8,020	2,900	264,636	
	(ii)							
KEVIN SMITH	(i)	36,439		-134	36,116	20,785	93,206	
	(ii)	153,450	45,088	-563			197,975	
WILLIAM RESTUM	(i)	179,744	13,750	12,831	7,373	9,156	222,854	
	(ii)							
ASAD MALICK	(i)	108,468	39,923	-5,533	4,056	16,741	163,655	
	(ii)							
MILDRED MATLOCK	(i)	187,000	42,541	7,451	59,238	7,747	303,977	
	(ii)							
PATRICIA HOSKIN	(i)	137,624	19,796	472	41,835	11,605	211,332	
	(ii)							
ALI BITAR	(i)	248,606	60,375	-2,672	73,188	23,110	402,607	
	(ii)							
AHMED AYOUB	(i)	151,410		-3,295	6,056	21,950	176,121	
	(ii)							
ABULHASAN SAYED	(i)	141,207		-98	1,389	11,595	154,093	
	(ii)							
JULIA LIBCKE	(i)	116,154		-4,086	28,285	21,701	162,054	
	(ii)							
JOSEPH T SCALLEN JR	(i)							
	(ii)	231,547	56,264	6,356	45,398	13,141	352,706	
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

See Additional Data Table

Identifier	Return Reference	Explanation
OTHER ADDITIONAL INFORMATION	SCHEDULE J, PART III	SCHEDULE J, PART II, COLUMN (B)(III), OTHER REPORTABLE COMPENSATION, INCLUDES ALL ITEMS OF INCOME THAT ARE NOT BASE SALARY OR BONUS IN NATURE THIS INCLUDES, BUT IS NOT LIMITED TO, OVERTIME PAY FOR CRNAS (WHO ARE HOURLY), ADMINISTRATIVE STIPENDS, MOONLIGHTING AND ON CALL PAY FOR PHYSICIANS, SEVERANCE PAY AND CASH AUTO AND CLUB ALLOWANCES FOR OFFICERS AND OTHER EXECUTIVES THESE AMOUNTS ARE ALSO OFFSET BY SEC 125 CAFETERIA PLAN DEDUCTIONS, WHICH HAVE BEEN DEDUCTED IN DETERMINING AMOUNTS REPORTED IN BOX 5, FORM W-2 SCHEDULE J, PART I, LINE 1A UNDER THE 2008 EXECUTIVE TOTAL COMPENSATION PROGRAM ADMINISTERED BY REHABILITATION INSTITUTE INC 'S PARENT ORGANIZATION, THE DETROIT MEDICAL CENTER (DMC), ELIGIBLE EXECUTIVES WITH A TITLE OF VP AND ABOVE ARE PROVIDED WITH REIMBURSEMENT OF TAX RETURN PREPARATION FEES THERE WERE TWO INDIVIDUALS WHO RECEIVED REIMBURSEMENT IN 2008 ALL REIMBURSEMENTS ARE TAXABLE AND SUBJECT TO TAX WITHHOLDING APPROPRIATE DOCUMENTATION UNDER AN ACCOUNTABLE PLAN TO SUPPORT THE REIMBURSEMENT MUST BE SUBMITTED WITH THE REIMBURSEMENT REQUEST SCHEDULE J, PART I, LINE 3 THE COMPENSATION OF THE PRESIDENT OF REHABILITATION INSTITUTE, INC IS DETERMINED BY A RELATED ORGANIZATION, THE DETROIT MEDICAL CENTER (DMC) THE DMC USES THE FOLLOWING PROCEDURES TO ESTABLISH SUCH COMPENSATION 1 ANNUAL COMPARABILITY STUDIES ARE CONDUCTED BY INTERNAL STAFF IN THE HUMAN RESOURCES DEPARTMENT OF THE DMC THE COMPENSATION OF THE PRESIDENT IS COMPARED WITH SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS THIS INFORMATION IS SUBMITTED TO THE PRESIDENT/CEO OF THE DMC FOR REVIEW AND APPROVAL 2 PERIODICALLY, THE COMPENSATION OF HOSPITAL PRESIDENTS IS TAKEN TO THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES OF THE DMC FOR REVIEW AND APPROVAL THIS WAS LAST DONE IN DECEMBER 2006 DECISIONS OF THE COMPENSATION COMMITTEE ARE RECORDED IN CONTEMPORANEOUS MINUTES

Software ID:
Software Version:
EIN: 38-1417366
Name: REHABILITATION INSTITUTE INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
TERRY REILEY	(i) (ii)	175,584	69,316	8,816	8,020	2,900	264,636	
KEVIN SMITH	(i) (ii)	36,439 153,450	45,088	-134 -563	36,116	20,785	93,206 197,975	
WILLIAM RESTUM	(i) (ii)	179,744	13,750	12,831	7,373	9,156	222,854	
ASAD MALICK	(i) (ii)	108,468	39,923	-5,533	4,056	16,741	163,655	
MILDRED MATLOCK	(i) (ii)	187,000	42,541	7,451	59,238	7,747	303,977	
PATRICIA HOSKIN	(i) (ii)	137,624	19,796	472	41,835	11,605	211,332	
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ABULHASAN SAYED	(i) (ii)	141,207		-98	1,389	11,595	154,093	
JULIA LIBCKE	(i) (ii)	116,154		-4,086	28,285	21,701	162,054	
JOSEPH T SCALLEN JR	(i) (ii)	231,547	56,264	6,356	45,398	13,141	352,706	

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
OTHER ADDITIONAL INFORMATION	SCHEDULE J, PART III	SCHEDULE J, PART II, COLUMN (B)(III), OTHER REPORTABLE COMPENSATION, INCLUDES ALL ITEMS OF INCOME THAT ARE NOT BASE SALARY OR BONUS IN NATURE. THIS INCLUDES, BUT IS NOT LIMITED TO, OVERTIME PAY FOR CRNAS (WHO ARE HOURLY), ADMINISTRATIVE STIPENDS, MOONLIGHTING AND ON CALL PAY FOR PHYSICIANS, SEVERANCE PAY AND CASH AUTO AND CLUB ALLOWANCES FOR OFFICERS AND OTHER EXECUTIVES. THESE AMOUNTS ARE ALSO OFFSET BY SEC 125 CAFETERIA PLAN DEDUCTIONS, WHICH HAVE BEEN DEDUCTED IN DETERMINING AMOUNTS REPORTED IN BOX 5, FORM W-2. SCHEDULE J, PART I, LINE 1A. UNDER THE 2008 EXECUTIVE TOTAL COMPENSATION PROGRAM ADMINISTERED BY REHABILITATION INSTITUTE INC 'S PARENT ORGANIZATION, THE DETROIT MEDICAL CENTER (DMC), ELIGIBLE EXECUTIVES WITH A TITLE OF VP AND ABOVE ARE PROVIDED WITH REIMBURSEMENT OF TAX RETURN PREPARATION FEES. THERE WERE TWO INDIVIDUALS WHO RECEIVED REIMBURSEMENT IN 2008. ALL REIMBURSEMENTS ARE TAXABLE AND SUBJECT TO TAX WITHHOLDING. APPROPRIATE DOCUMENTATION UNDER AN ACCOUNTABLE PLAN TO SUPPORT THE REIMBURSEMENT MUST BE SUBMITTED WITH THE REIMBURSEMENT REQUEST. SCHEDULE J, PART I, LINE 3. THE COMPENSATION OF THE PRESIDENT OF REHABILITATION INSTITUTE, INC IS DETERMINED BY A RELATED ORGANIZATION, THE DETROIT MEDICAL CENTER (DMC). THE DMC USES THE FOLLOWING PROCEDURES TO ESTABLISH SUCH COMPENSATION: 1. ANNUAL COMPARABILITY STUDIES ARE CONDUCTED BY INTERNAL STAFF IN THE HUMAN RESOURCES DEPARTMENT OF THE DMC. THE COMPENSATION OF THE PRESIDENT IS COMPARED WITH SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THIS INFORMATION IS SUBMITTED TO THE PRESIDENT/CEO OF THE DMC FOR REVIEW AND APPROVAL. 2. PERIODICALLY, THE COMPENSATION OF HOSPITAL PRESIDENTS IS TAKEN TO THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES OF THE DMC FOR REVIEW AND APPROVAL. THIS WAS LAST DONE IN DECEMBER 2006. DECISIONS OF THE COMPENSATION COMMITTEE ARE RECORDED IN CONTEMPORANEOUS MINUTES.

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number 38-1417366

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

SCHEDULE M (Form 990)

Non-Cash Contributions

OMB No 1545-0047

2008

Open to Public Inspection

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Department of the Treasury Internal Revenue Service

Name of the organization REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art, Books, Cars, Real estate, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

Table with 3 columns: Question, Yes, No. Rows include 30a, 31, 32a, 33 regarding contribution policies and reporting.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

**Open to Public
Inspection**

▶ **Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
REHABILITATION INSTITUTE INC

Employer identification number

38-1417366

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No
ASC DEVELOPMENT LLC 7330 SHADELAND STATION SUITE 200 INDIANAPOLIS, IN 46256 42-1690550	SURGERY	MI	NA N/A					No			No
DMC PARTNERSHIP IMAGING LLC 3990 JOHN R DETROIT, MI 48201 16-1750127	HOLDING CO	MI	NA N/A					No			No
NOVI REGIONAL IMAGING LLC 3901 BEAUBIEN SUITE 2B105 DETROIT, MI 48201 45-0595233	DIAGNOSTIC	MI	NA N/A					No			No
MICHIGAN REGIONAL IMAGING LLC 3990 JOHN R DETROIT, MI 48201 56-2517225	MRI SRVCS	MI	NA N/A					No			No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
See Additional Data Table							

Part V Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i	Yes	
1j		No
1k	Yes	
1l	Yes	
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Dispropotionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Software ID:
Software Version:
EIN: 38-1417366
Name: REHABILITATION INSTITUTE INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
CHILDREN'S HOSPITAL OF MICHIGAN 3901 BEAUBIEN DETROIT, MI48201 38-1357994	HEALTHCARE	MI	501	3	DMC
DEL HARDER REHABILITATION FUND 261 MACK AVENUE DETROIT, MI48201 23-7390927	HLTH SUPP	MI	501	11C	NA
DET MED CENTER COOPERATIVE SERVICES 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 23-7083832	BILLING	MI	501	3	DMC
DETROIT MEDICAL CENTER GUILD 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2480730	AUXILIARY	MI	501	11C	DMC
DETROIT METRO CARE 3990 JOHN R DETROIT, MI48201 56-2402607	MCAID HMO	MI	501	11C	DMC
DETROIT RECEIVING HOSPITAL & UHC 4201 ST ANTOINE BOULEVARD DETROIT, MI48201 38-2320476	HEALTHCARE	MI	501	3	DMC
DMC CENTERS INC 41935 WEST TWELVE MILE ROAD NOVI, MI48377 38-3021666	HEALTHCARE	MI	501	11A	DMC
DMC NURSING HOMES INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2562709	HEALTHCARE	MI	501	3	DMC
DMC PRIMARY CARE SERVICES II 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2578447	HEALTHCARE	MI	501	11A	DMC
HARPER-HUTZEL HOSPITAL 3990 JOHN R DETROIT, MI48201 38-2391907	HEALTHCARE	MI	501	3	DMC
HEALTHSOURCE 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-6095454	HEALTHCARE	MI	501	11C	DMC
HURON VALLEY HOSPITAL INC 1 WILLIAM CARLS DRIVE COMMERCE TOWNSHIP, MI48382 38-2155995	HEALTHCARE	MI	501	3	DMC
RHC INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2086422	HEALTHCARE	MI	501	11C	DMC
SINAI HOSPITAL OF GREATER DETROIT 6071 WEST OUTER DRIVE DETROIT, MI48235 38-1416522	HEALTHCARE	MI	501	3	DMC
THE DETROIT MEDICAL CENTER 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2571767	HEALTHCARE	MI	501	11A	DMC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership
CHILDREN'S CHOICE OF MICHIGAN 3990 JOHN R DETROIT, MI48201 38-3318267	COST REIMB	MI	N/A	C CORP			
DMC HEALTH CARE CENTERS INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2648666	MED SRVCS	MI	N/A	C CORP			
DMC INSURANCE CO LTD C/O MARSH MGT SRVCS CYMN BOX 1051 GEORGETOWN, CAYMAN ISLANDS, BWI CJ 98-0198240	LIAB INS		N/A	C CORP			
METRO TPA SERVICES INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 56-2402607	HEALTHCARE	MI	N/A	C CORP			
MULTI-CARE MEDICAL SERVICES & SUPPL 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2179342	HEALTHCARE	MI	N/A	C CORP			
PHYX INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-3559445	HEALTHCARE	MI	N/A	C CORP			
RADIUS HEALTH CARE SYSTEMS INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2282743	HEALTHCARE	MI	N/A	C CORP			
RADIUS REAL ESTATE INC 3663 WOODWARD AVENUE SUITE 200 DETROIT, MI48201 38-2646917	HEALTHCARE	MI	N/A	C CORP			
THE MEDICAL PROVIDER ORGANIZATION 3990 JOHN R DETROIT, MI48201 38-2833100	ADMIN SVCS	MI	N/A	C CORP			

Form 990, Schedule R, Part V - Transactions with Related Organizations

(A) Name of other organization	(B) Transaction type(a-r)	(C) Amount Involved (\$)
(1) CHILDREN'S HOSPITAL OF MICHIGAN	I	200,000
(2) CHILDREN'S HOSPITAL OF MICHIGAN	K	48,000
(3) DETROIT MEDICAL CENTER	L	8,689,000
(4) DETROIT RECEIVING HOSPITAL	K	94,000
(5) DETROIT RECEIVING HOSPITAL	L	221,000
(6) HARPER-HUTZEL HOSPITAL	K	1,230,000
(7) HARPER-HUTZEL HOSPITAL	L	3,088,000
(8) HURON VALLEY HOSPITAL	K	26,000
(9) DMC PRIMARY CARE SERVICES II	L	67,000