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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

2006

Open to Public Inspection

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

For the 2006 calendar year, or tax year beginning

and ending

Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization IOWA RESTAURANT ASSOCIATION		D Employer identification number 42-0637480
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 8525 DOUGLAS AVENUE 47		E Telephone number 515-276-1454
		City or town, state or country, and ZIP + 4 DES MOINES, IA 50322-2929		F Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____
		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) If "Yes," enter number of affiliates N/A H(c) Are all affiliates included? N/A ☐ Yes ☐ No (If "No," attach a list.) H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No I Group Exemption Number N/A M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).		
Website: N/A J Organization type (check only one) ☒ 501(c) (6) (insert no) ☐ 4947(a)(1) or ☐ 527 K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return. L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 581,535.				

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1	Contributions, gifts, grants, and similar amounts received:			
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b		
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d		
e	Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)	1e		0.
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		276,863.
3	Membership dues and assessments	3		279,468.
4	Interest on savings and temporary cash investments	4		
5	Dividends and interest from securities	5		18,186.
6 a	Gross income from real estate	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c		
7	Other investment income (describe below) _____	7		
8 a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less: cost or other basis and sales expenses	7,018.	8a	
c	Gain or (loss) (attach schedule)	7,018.	8b	
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	7,018.	8c	
8d				7,018.
9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐			
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
10 a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		581,535.
13	Program services (from line 44, column (B))	13		
14	Management and general (from line 44, column (C))	14		
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses. Add lines 13 and 14, column (A)	17		634,710.
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18		-53,175.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		298,013.
20	Other changes in net assets or fund balances (attach explanation)	20		7,409.
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		252,247.

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of
Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here ☐ 22a				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here ☐ 22b				
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) 24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A 25a	106,102.			
b Compensation of former officers, directors, key employees, etc. listed in Part V-B 25b	0.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 25c				
26 Salaries and wages of employees not included on lines 25a, b, and c 26	108,484.			
27 Pension plan contributions not included on lines 25a, b, and c 27	16,552.			
28 Employee benefits not included on lines 25a - 27 28	18,441.			
29 Payroll taxes 29	18,463.			
30 Professional fundraising fees 30				
31 Accounting fees 31	8,785.			
32 Legal fees 32				
33 Supplies 33	6,914.			
34 Telephone 34	5,016.			
35 Postage and shipping 35	5,135.			
36 Occupancy 36	22,970.			
37 Equipment rental and maintenance 37	8,580.			
38 Printing and publications 38	51,558.			
39 Travel 39	13,434.			
40 Conferences, conventions, and meetings 40	157,655.			
41 Interest 41				
42 Depreciation, depletion, etc. (attach schedule) 42	2,824.			
43 Other expenses not covered above (itemize):				
a DUES & SUBSCRIPTIONS 43a	2,402.			
b LEGISLATIVE EXPENSES 43b	29,447.			
c INSURANCE 43c	2,733.			
d INVESTMENT EXPENSES 43d	2,956.			
e PUBLIC RELATIONS 43e	1,668.			
f MEMBERSHIP MARKETING 43f	32,876.			
g CONTRACTED SERVICES 43g	11,715.			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) 44	634,710.			

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►

TRADE ASSOCIATION

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a EDUCATE AND SUPPORT BUSINESS IS THE RESTAURANT INDUSTRY(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**b**(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**c**(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**d**(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**e** Other program services (attach schedule)(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐**f** Total of Program Service Expenses (should equal line 44, column (B), Program services) ►

Form 990 (2006)

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	283.	45	40,223.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	14,644.		
	b Less: allowance for doubtful accounts		47c	14,644.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 a Investments - publicly-traded securities STMT 3 ☐ Cost ☒ FMV	303,066.	54a	254,018.
	b Investments - other securities ☐ Cost ☐ FMV		54b	
55 a Investments - land, buildings, and equipment: basis				
b Less: accumulated depreciation		55c		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	31,744.			
b Less: accumulated depreciation	26,615.	7,952.	57c	5,129.
58 Other assets, including program-related investments (describe ☐)			58	
59 Total assets (must equal line 74). Add lines 45 through 58	350,187.	59	314,014.	
Liabilities	60 Accounts payable and accrued expenses	49,524.	60	21,597.
	61 Grants payable		61	40,170.
	62 Deferred revenue	2,650.	62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ☐)		65	
	66 Total liabilities. Add lines 60 through 65	52,174.	66	61,767.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	298,013.	67	252,247.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	298,013.	73	252,247.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	350,187.	74	314,014.

Form 990 (2006)

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

Part IV-B		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
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a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

[illegible]

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	X
c	Dues, assessments, and similar amounts from members	85c	297,467.
d	Section 162(e) lobbying and political expenditures	85d	29,447.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	29,747.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	-300.
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A; section 4912 N/A; section 4955 N/A		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	N/A
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed	90b	NONE
b	Number of employees employed in the pay period that includes March 12, 2006	90b	4
91 a	The books are in care of DONI DENUCCI Telephone no. 515-276-1454 Located at 8525 DOUGLAS AVE, STE47, URBANDALE, IA ZIP + 4 50322		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	91b	N/A
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CONVENTIONS & SEMINARS			07	139,281.	
b PUBLICATIONS			07	44,385.	
c OTHER			07	61,671.	
d EDUCATION			07	31,526.	
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					279,468.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	18,186.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	7,018.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		302,067.	279,468.
105 Total (add line 104, columns (B), (D), and (E))					581,535.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
36	EDUCATION AND TRAINING
44	NEWS LETTER
52	EDUCATION AND TRAINING
60	SUPPORTING SERVICES FOR RESTAURANTS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

X No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes

X No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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

Please
Sign
Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid
Preparer's
Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN (See Gen. Inst. X) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 **DENMAN & COMPANY, LLP**
1601 22ND STREET, SUITE 400
WEST DES MOINES, IA 50266-1453 EIN _____

Phone no. **(515) 225-8400**

Form 990 (2006)

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
REALIZED GAINS ON MUTUAL FUNDS	7,018.	0.	0.	7,018.
TO FORM 990, PART I, LINE 8	7,018.	0.	0.	7,018.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
UNREALIZED GAINS (LOSSES)	7,409.
TOTAL TO FORM 990, PART I, LINE 20	7,409.

FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	3
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SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
MUTUAL FUNDS	FMV	254,018.			254,018.
TO FORM 990, LINE 54A, COL B		254,018.			254,018.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 4
 TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONI DENUCCI DES MOINES, IA	EXECUTIVE DIRECTOR 40.00	106,102.	0.	0.
TOM KING DYERSVILLE, IA	CHAIRMAN 0.00	0.	0.	0.
DARIN BECK CEDAR FALLS, IA	CHAIRMAN ELECT 0.00	0.	0.	0.
JOHN HUNTINGTON MARION, IA	VICE CHAIRMAN MEMBER SVCS 0.00	0.	0.	0.
JOHN HUFF CEDAR RAPIDS, IA	VICE CHAIRMAN FINANCE 0.00	0.	0.	0.
SUZANNE SUMMY JOHNSTON, IA	VICE CHAIRMAN EDUCATION 0.00	0.	0.	0.
SCOTT CARLSON DES MOINES, IA	VICE CHAIRMAN GOVT AFFAIRS 0.00	0.	0.	0.
ERIC SKOOG DENISON, IA	PAST CHAIRMAN 0.00	0.	0.	0.
JEFF VASSEN ANKENY, IA	DIRECTOR 0.00	0.	0.	0.
PAUL TROSTEL JOHNSTON, IA	DIRECTOR 0.00	0.	0.	0.
MIKE ANDING AINSWORTH, IA	DIRECTOR 0.00	0.	0.	0.

IOWA RESTAURANT ASSOCIATION

42-0637480

ALEX BANASIK	DIRECTOR			
CLIVE, IA	0.00	0.	0.	0.
DOUG COEN	DIRECTOR			
CEDAR FALLS, IA	0.00	0.	0.	0.
KURT CULLUM	DIRECTOR			
CEDAR RAPIDS, IA	0.00	0.	0.	0.
STAN DICKMAN	DIRECTOR			
LEMARS, IA	0.00	0.	0.	0.
BRIAN GRANT	DIRECTOR			
DES MOINES, IA	0.00	0.	0.	0.
MARY GREGOIRE	DIRECTOR			
AMES, IA	0.00	0.	0.	0.
GARRY HEIR	DIRECTOR			
DUBUQUE, IA	0.00	0.	0.	0.
DOUG HOWELL	DIRECTOR			
URBANDALE, IA	0.00	0.	0.	0.
GEORGE JACOBS	DIRECTOR			
HAWARDEN, IA	0.00	0.	0.	0.
WINDY KALMES	DIRECTOR			
ST. DONATUS, IA	0.00	0.	0.	0.
VICKIE WISKOW	DIRECTOR			
WEST DES MOINES, IA	0.00	0.	0.	0.
KEN PETERSON	DIRECTOR			
HARTLEY, IA	0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		106,102.	0.	0.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization IOWA RESTAURANT ASSOCIATION	Employer identification number 42-0637480
	Number, street, and room or suite no. If a P.O. box, see instructions 8525 DOUGLAS AVENUE, NO. 47	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DES MOINES, IA 50322-2929	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

- The books are in the care of ► **DONI DENUCCI**

Telephone No ► **515-276-1454**

FAX No. ►

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

- 1 I request an automatic 3-month (6-months for a section 501(c) corporation required to file Form 990-T) extension of time until **AUGUST 15, 2007**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2006** or
► ☐ tax year beginning _____, and ending _____

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Form **8868** (Rev. 4-2007)