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# Short Form Return of Organization Exempt From Income Tax

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form
- 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**

, and ending

<b>B Check if applicable</b> <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	<b>C Please use IRS label or print or type. See Specific Instructions.</b>  Name of organization  Cedar Valley Irish Cultural Association, Inc	<b>D Employer identification number</b>  20-8384052
	Number and street (or P O box, if mail is not delivered to street address)  315 E 5th Street	Room/suite  ZIP + 4  50703
	City, town, or country  Waterloo	State  IA
		<b>F Group Exemption Number</b> ►

- **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method  
 Cash  Accrual  
 Other (specify) ►

I Website: ► [www.iowairishfest.com](http://www.iowairishfest.com)J Organization type (check only one) —  501(c) ( 4 ) ◀ (insert no)  4947(a)(1) or  527

H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ►  if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 182,123

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I )**

1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) 6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/> a Gross revenue (not including \$ 0 of contributions reported on line 1) b Less direct expenses other than fundraising expenses c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 7a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe ► ) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	1 10,000 2 138,247 3 4 0
	5a 0 5b 0 5c 0
	6a 0 6b 0 6c 0
	7a 33,876 7b 19,282 7c 14,594
	8 0 9 162,841
	10 0 11 12 13 10,294 14 15 1,203 16 139,964 17 151,461

10 Grants and similar amounts paid (attach schedule) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe ► See attached statement) 17 Total expenses. Add lines 10 through 16	RECEIVED Internal Revenue Service	APR 18 2012 Des Moines, Iowa
		18 11,380 19 20 21 Net assets or fund balances at end of year. Combine lines 18 through 20
		18 11,380 19 3,316 20 0 21 14,696

<b>Part II Balance Sheets.</b> If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ (See the instructions for Part II.) 22 Cash, savings, and investments 23 Land and buildings 24 Other assets (describe ► ) 25 Total assets 26 Total liabilities (describe ► ) 27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	<b>RECEIVED</b> <b>APR 26 2012</b>	<b>IRS OGDEN, UTAH</b> <b>2012</b> <b>Form 990-EZ (2008)</b>
	<b>LAST</b>	<b>(A) Beginning of year</b> <b>(B) End of year</b>
	22 3,316 23 0 24 0 25 3,316 26 0 27 3,316	22 14,696 23 0 24 0 25 14,696 26 0 27 14,696

2008  
5/6/08



**Part V Other Information** (Note the statement requirements in the instructions for Part VI)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity. 33  X

34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. 34  X

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. 35a  X

a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? 35b

b If "Yes," has it filed a tax return on Form 990-T for this year? 36  X

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N. 37a

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file Form 1120-POL for this year? 37b

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? 38b  0

b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38a  X

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9. 39a

b Gross receipts, included on line 9, for public use of club facilities. 39b

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 0, section 4912 ► 0, section 4955 ► 0 40b  X

b Section 501(c)(3) and (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," complete Schedule L, Part I. 40c

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 40d

d Enter amount of tax on line 40c reimbursed by the organization. 40e  X

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. 40f

41 List the states with which a copy of this return is filed ► IA

42 a The books are in care of ► Name Cedar Valley Irish Cultural Association, Inc Telephone no. ► 319-234-5701

Located at ► 315 E 5th Street City Waterloo ST IA ZIP + 4 ► 50703

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 ► 42b  X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 42c  X

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► 43  N/A

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43  N/A

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ. 44  X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ. 45  X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

			Yes	No
46	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.		46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.		47	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		48	
49 a	Did the organization make any transfers to an exempt non-charitable related organization?		49a	X
b	If "Yes," was the related organization(s) a section 527 organization?..		49b	X
50	Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization If there is none, enter "None "			

(a) Name and address of each employee paid more than \$100,000			(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	.00	0	0
Total number of other employees paid over \$100,000 ►				0	0	0

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000			(b) Type of service	(c) Compensation
Name None	Str			
City	ST	ZIP		0
Name	Str			
City	ST	ZIP		0
Name	Str			
City	ST	ZIP		0
Name	Str			
City	ST	ZIP		0
Name	Str			
City	ST	ZIP		0
Total number of other independent contractors each receiving over \$100,000 ►				0

<b>Sign Here</b>	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		
	Signature of officer James E. Walsh, Jr Type or print name and title		
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	SELF-PREPARED RETURN		Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP +4		EIN ►	
		Phone no ►	

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

►  Yes  No  
Form 990-EZ (2008)

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

Cedar Valley Irish Cultural Association, Inc.

**Employer identification number**

20-8384052

## 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.

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

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

(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?	
	To	From			Yes	No	Yes	No	Yes	No
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
<b>Total</b>				► \$ 0						

**Total**

### **Part III Grants or Assistance Benefiting Interested Persons.**

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

## 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.

**Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received**

4 Contributions . . . . .	1	
2 NonCash contributions . . . . .	2	
3 Membership dues and assessments (contributions from the public) . . . . .	3	
4 Government contributions (grants) . . . . .	4	10,000
5 Commercial co-venture . . . . .	5	
6 Special events contributions (Line 6 - Special Events) . . . . .	6	0
7 Associated organization contributions . . . . .	7	
8	8	
9	9	
10	10	
11 Total . . . . .	11	10,000

**Part I, Line 16 (990-EZ) - Other Expenses**

139,964

1 Travel, Meals and Entertainment		
a Travel . . . . .	1a	300
b Total meals and entertainment . . . . .	1b	
2 Fundraising . . . . .	2	
3 From Form 4562 - Amortization . . . . .	3	
4 Conferences, conventions, and meetings . . . . .	4	
5 Depreciation, depletion, etc . . . . .	5	
6 Equipment rental and maintenance . . . . .	6	30,523
7 Interest . . . . .	7	4
8 Supplies . . . . .	8	1,499
9 Telephone . . . . .	9	
10 Unrelated business income taxes . . . . .	10	0
11 Promotions . . . . .	11	26,632
12 Cultural Music . . . . .	12	78,193
13 Insurance . . . . .	13	1,999
14 Licenses and Permits . . . . .	14	750
15 Bank Fees . . . . .	15	64
16	16	
17	17	
18	18	
19	19	
20	20	
21	21	
22	22	
23	23	
24	24	
25	25	
26	26	

**Part V, Line 41 (990-EZ) - States with Which a Copy of this Return is Filed**

<input type="checkbox"/> Armed Forces the Americas	<input type="checkbox"/> Louisiana	<input type="checkbox"/> Palau
<input type="checkbox"/> Armed Forces Europe	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Alaska	<input type="checkbox"/> Maryland	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Alabama	<input type="checkbox"/> Maine	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Armed Forces Pacific	<input type="checkbox"/> Marshall Islands	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Michigan	<input type="checkbox"/> Texas
<input type="checkbox"/> American Samoa	<input type="checkbox"/> Minnesota	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Missouri	<input type="checkbox"/> Virginia
<input type="checkbox"/> California	<input type="checkbox"/> Commonwealth of the Northern Mariana Islands	<input type="checkbox"/> U S Virgin Islands
<input type="checkbox"/> Colorado	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Vermont
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Montana	<input type="checkbox"/> Washington
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Delaware	<input type="checkbox"/> North Dakota	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Florida	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Federated States of Micronesia	<input type="checkbox"/> New Hampshire	
<input type="checkbox"/> Georgia	<input type="checkbox"/> New Jersey	
<input type="checkbox"/> Guam	<input type="checkbox"/> New Mexico	
<input type="checkbox"/> Hawaii	<input type="checkbox"/> Nevada	
<input checked="" type="checkbox"/> Iowa	<input type="checkbox"/> New York	
<input type="checkbox"/> Idaho	<input type="checkbox"/> Ohio	
<input type="checkbox"/> Illinois	<input type="checkbox"/> Oklahoma	
<input type="checkbox"/> Indiana	<input type="checkbox"/> Oregon	
<input type="checkbox"/> Kansas	<input type="checkbox"/> Pennsylvania	
<input type="checkbox"/> Kentucky	<input type="checkbox"/> Puerto Rico	