



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

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)

Sponsoring organizations 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.

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008, and ending 06-30-2009

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Inland Empire Electrical Training Trust

Number and street (or P O box, if mail is not delivered to street address)Room/suite
3210 East Ferry Avenue

City or town, state or country, and ZIP + 4
Spokane, WA 99202

D Employer identification number
91-0815985

E Telephone number
(509) 534-0922

F Group Exemption Number

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: N/A

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

J Organization type (check only one): ☒ 501(c)(5) (insert no) ☐ 4947(a)(1) or ☐ 527

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 \$ 599,027

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)												
Revenue	1	Contributions, gifts, grants, and similar amounts received							1	77,327		
	2	Program service revenue including government fees and contracts							2	518,208		
	3	Membership dues and assessments							3			
	4	Investment income							4	3,391		
	5a	Gross amount from sale of assets other than inventory					5a		5c			
	b	Less cost or other basis and sales expenses					5b					
	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 ☐							6c			
	a	Gross revenue (not including \$ of contributions reported on line 1)					6a					
	b	Less direct expenses other than fundraising expenses					6b					
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)							7c			
	7a	Gross sales of inventory, less returns and allowances					7a					
	b	Less cost of goods sold					7b					
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)							8	101		
	8	Other revenue (describe)										
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)							9	599,027		
	10	Grants and similar amounts paid (attach schedule)										
	11	Benefits paid to or for members										
	12	Salaries, other compensation, and employee benefits							12	387,122		
	13	Professional fees and other payments to independent contractors							13	9,780		
Net Assets	14	Occupancy, rent, utilities, and maintenance							14	44,295		
	15	Printing, publications, postage, and shipping							15	19,180		
	16	Other expenses (describe)							16	80,486		
	17	Total expenses (add lines 10 through 16)							17	540,863		
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)							18	58,164		
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)							19	415,062		
	20	Other changes in net assets or fund balances (attach explanation)							20			
	21	Net assets or fund balances at end of year (combine lines 18 through 20)							21	473,226		

Part II Balance Sheets

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)

(A) Beginning of year

(B) End of year

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) .

177,793

22

256,493

265,872

23

257,316

84,131

24

49,043

527,796

25

562,852

112,734

26

89,626

415,062

27

473,226

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

Cat No 10642I

Form 990-EZ (2008)

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? <u>The Trust provides apprentice and journeyman level training and training updates in electrical construction</u>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28 The Trust provides apprentice and journeyman level training and training updates in electrical construction (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐	28a	0	
29			
(Grants \$) If this amount includes foreign grants, check here . . . ☐	29a		
30			
(Grants \$) If this amount includes foreign grants, check here . . . ☐	30a		
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . ☐	31a		
32 Total program service expenses (add lines 28a through 31a) ☐	32		

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)		Yes	No		
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No		
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	No		
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				
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	No		
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b			
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	No		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <table><tr><td>37a</td><td>0</td></tr></table>	37a	0		
37a	0				
b	Did the organization file Form 1120-POL for this year?	37b			
38a	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?	38a	No		
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39	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			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____				
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.	40b			
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____ 0				
d	Enter amount of tax on line 40c 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?	40e	No		
41	List the states with which a copy of this return is filed ▶ _____				
42a	The books are in care of ▶ The Organization Telephone no ▶ (509) 534-0922 3210 East Ferry Avenue Located at ▶ Spokane, WA ZIP + 4 ▶ 99202				
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	No		
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 ▶ _____	42c	No		
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 ▶ <table><tr><td>43</td><td></td></tr></table>	43			
43					
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No		
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	No		

Part VISection 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.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization(s) a section 527 organization?		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees, and key employees) who received more than \$100,000 of compensation from the organization. If there are 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
NONE				
Total number of other employees paid over \$100,000				

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 are none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

Please Sign Here	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	2009-12-09 Date
	Todd Turner Training Director Type or print name and title	

Paid Preparer's Use Only	Preparer's signature SCOTT A OPPERUD	Date 2009-12-09	Check if self-employed ☐	Preparer's PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 SCHOEDEL & SCHOEDEL CPAS PLLC 422 W RIVERSIDE AVE STE 1420 SPOKANE, WA 992010395			EIN
				Phone no. (509) 747-2158

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

Additional Data

Software ID:
Software Version:
EIN: 91-0815985
Name: Inland Empire Electrical Training Trust

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Todd Turner 3210 East Ferry Avenue Spokane, WA 99202	Training Director 40 00	65,479	23,906	150
Dave Chally 3210 East Ferry Avenue Spokane, WA 99202	Employer Trustee 1 00	0	0	0
Bruce Carter 3210 East Ferry Avenue Spokane, WA 99202	Employer Trustee 1 00	0	0	0
Marv Seal 3210 East Ferry Avenue Spokane, WA 99202	Employer Trustee 1 00	0	0	0
Steve Bradley 3210 East Ferry Avenue Spokane, WA 99202	Secretary / Employer Trustee 1 00	0	0	0
Ken Brown 3210 East Ferry Avenue Spokane, WA 99202	Employee Trustee 1 00	0	0	0
Grant Piche 3210 East Ferry Avenue Spokane, WA 99202	Employee Trustee 1 00	0	0	0
Gordon Vally 3210 East Ferry Avenue Spokane, WA 99202	Employee Trustee 1 00	0	0	0
Aaron Hill 3210 East Ferry Avenue Spokane, WA 99202	Employee Trustee 1 00	0	0	0
Tom Truesdell 3210 East Ferry Avenue Spokane, WA 99202	Chairman / Employee Trustee 1 00	0	0	0

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment
Sequence No **67**

Name(s) shown on return Inland Empire Electrical Training Trust	Business or activity to which this form relates Form 990-EZ Page 1	Identifying number 91-0815985
--	---	--------------------------------------

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 .▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,204
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	9,630

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A		
17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	942
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		804	5 0	HY	150 DB	161
c 7-year property		400	7 0	HY	150 DB	57
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	11,994
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2008 tax year (see instructions)					
43 A mortization of costs that began before your 2008 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2008 Other Assets Schedule**Name:** Inland Empire Electrical Training Trust**EIN:** 91-0815985

Description	Beginning of Year Amount	End of Year Amount
Receivables	56,235	3,196
Prepaid insurance	1,744	4,222
Textbooks	16,242	32,745
Other Depreciable Assets	9,910	8,880

TY 2008 Other Expenses Schedule**Name:** Inland Empire Electrical Training Trust**EIN:** 91-0815985

Description	Amount
Insurance	6,995
Interest	6,277
Marketing	1,062
Other instructional costs	15,630
Taxes	42,281
Travel and automobile	8,241

TY 2008 Other Liabilities Schedule**Name:** Inland Empire Electrical Training Trust**EIN:** 91-0815985

Description	Beginning of Year Amount	End of Year Amount
Payables and accrued expenses	18,918	14,476
Note payable	93,816	75,150

TY 2008 Other Revenues Schedule

Name: Inland Empire Electrical Training Trust

EIN: 91-0815985

Description	Amount
Expense reimbursements and other	101

TY 2008 Transfers Personal Benefits Contracts Declaration

Name: Inland Empire Electrical Training Trust

EIN: 91-0815985

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.