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Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

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 10/01, 2008, and ending 9/30, 2009

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	D Employer identification number
		IOWA AUTO & TRUCK WRECKER'S ASSOCIATION	42-1103501
		2752 S. RIVERSIDE DRIVE	E Telephone number
		IOWA CITY, IA 52246	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) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527K 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. ▶ \$ 25,436.

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	45,908.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	-20,472.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	25,436.	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	13,000.
	13	Professional fees and other payments to independent contractors	13	20,230.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	775.
	16	Other expenses (describe ▶ See Statement 1)	16	30,826.
	17	Total expenses (add lines 10 through 16)	17	64,831.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-39,395.
	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	190,327.
	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	150,932.

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	190,327.	130,857.
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)		20,075.
25 Total assets	190,327.	150,932.
26 Total liabilities (describe ▶)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	190,327.	150,932.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28

(Grants \$) If this amount includes foreign grants, check here

28 a

29

(Grants \$) If this amount includes foreign grants, check here

29 a

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 . ☐

31 a

32 Total program service expenses (add lines 28a through 31a)

32

(a) Name and address

(a)	(b) Title and average hours per week devoted to position	(c)	(d)	(e)	(f)	(g)	(h)
1	President	10	10	10	10	10	10
2	Vice President	10	10	10	10	10	10
3	Secretary	10	10	10	10	10	10
4	Treasurer	10	10	10	10	10	10
5	Member	10	10	10	10	10	10
6	Member	10	10	10	10	10	10
7	Member	10	10	10	10	10	10
8	Member	10	10	10	10	10	10
9	Member	10	10	10	10	10	10
10	Member	10	10	10	10	10	10
11	Member	10	10	10	10	10	10
12	Member	10	10	10	10	10	10
13	Member	10	10	10	10	10	10
14	Member	10	10	10	10	10	10
15	Member	10	10	10	10	10	10
16	Member	10	10	10	10	10	10
17	Member	10	10	10	10	10	10
18	Member						

(c) Compensation (If not paid, enter -0-.)

(d) Contributions to employee benefit plans and deferred compensation

(e) Expense account and other allowances

MIKE SWIFT

President

0

0.

0.

KELLY SALSEG

Executive Direc

0.

0.

0.

JOEL MCCAWE

Treasurer

0.

0.

0.

Part V Other Information (Note the statement requirement in General Instruction V.)

	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		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.		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.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
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?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
b 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		
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? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The books are in care of ▶ _____ Telephone no. ▶ _____
 Located at ▶ _____ ZIP + 4 ▶ _____

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: ▶ _____

	Yes	No
42b		X
42c		X

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

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 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
 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

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

	Yes	No
44		X
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.**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
46		
47		
48		
49a		
49b		

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?**b** 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 each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

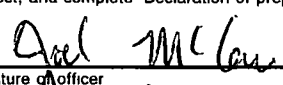
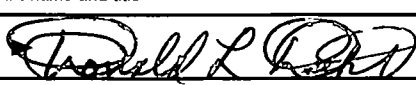
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

Total number of other independent contractors receiving over \$100,000 ▶		

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  Type or print name and title JOEL McCAW TREASURER	Date DECEMBER 10, 2009	
Paid Preparer's Use Only	Preparer's signature 	Date 12-2-09	Check if self employed ▶ <input checked="" type="checkbox"/> <input type="checkbox"/>
	Firm's name (or yours if self employed), address, and ZIP + 4 Diehl Law Offices 1400 5th St Coralville, IA 52241-1850	Preparer's Identifying Number (See instructions) N/A	EIN N/A

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

▶ ☒ Yes ☐ No

BAA

Form 990-EZ (2008)

Client 42110350

IOWA AUTO & TRUCK WRECKER'S ASSOCIATION

42-1103501

12/02/09

09.20AM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$	719.
ARA MEMBERSHIP RENEWAL		625.
CONFERENCE CALL		847.
Conferences, Conventions, and Meetings		10,801.
IA CERTIFICATION PROGRAM		13,677.
I-CARE LOGO		1,100.
IIADA MEMBERSHIP		50.
Insurance		200.
Office Expenses		967.
PHONE - CELL		266.
WHO'S WHO TOTAL EXPENSE		1,574.
Total	\$	<u>30,826.</u>

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Miscellaneous	\$ 0.	\$ 20,075.
Total	<u>\$ 0.</u>	<u>\$ 20,075.</u>

Statement 3
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

TO FURTHER THE GOALS OF THE SALVAGE AND RECYCLING INDUSTRY AS IT RELATES TO THE AUTOMOTIVE INDUSTRY.

Statement 4
Form 990-EZ, Part VI
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	No