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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 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 \$500,000 and total assets less than \$1,250,000 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

2009

Open to Public  
Inspection

## A For the 2009 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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.

**WAUKEE AREA CHAMBER OF COMMERCE**

Number and street (or P O box, if mail is not delivered to street address)  
**PO BOX 23**

City or town, state or country, and ZIP + 4

**WAUKEE IA 50263**

D Employer identification number

**42-1489741**E Telephone number  
**515-978-7115**

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: ► **WWW.WAUKEECHAMBER.COM**

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

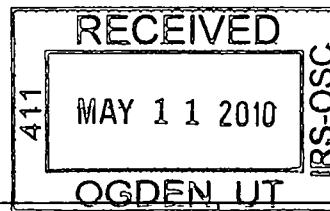
J Tax-exempt status (check only one) —  501(c) ( 6 ) (insert no)  4947(a)(1) or  527

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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **108,303**

## 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	226
	2 Program service revenue including government fees and contracts	2	40,993
	3 Membership dues and assessments	3	65,750
	4 Investment income	4	1,334
	5a Gross amount from sale of assets other than inventory	5a	
	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)	5c	
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
	b Less direct expenses other than fundraising expenses	6c	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
	7a Gross sales of inventory, less returns and allowances	7b	
	b Less cost of goods sold	7c	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
	8 Other revenue (describe ► <b>See Statement 1</b> )	9	108,303
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
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	51,866
	13 Professional fees and other payments to independent contractors	13	523
	14 Occupancy, rent, utilities, and maintenance	14	552
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► <b>See Statement 2</b> )	16	35,808
	17 Total expenses. Add lines 10 through 16	17	88,749
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,554
Net Assets	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	60,516
	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	80,070



## Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	61,916	22
23 Land and buildings		23
24 Other assets (describe ► <b>See Statement 3</b> )		24
25 Total assets	61,916	25
26 Total liabilities (describe ► <b>See Statement 4</b> )	1,400	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	60,516	27

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

Form 990-EZ (2009)

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

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

What is the organization's primary exempt purpose?

See Statement 5

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 FOR THE BETTERMENT OF THE WAUKEE BUSINESS COMMUNITY AND ENTIRE CITY OF WAUKEE.**

(Grants \$

) If this amount includes foreign grants, check here

► 

28a

**26,194**

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) See Statement 6**

(Grants \$

) If this amount includes foreign grants, check here

► 

31a

**18,019**

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

► 

32

**44,213****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
PAUL HASSEBROEK 2190 NW 82ND ST, STE 3	CLIVE IA 50325	PRESIDENT	0	0
CHRIS MCLINDEN 275 VENTURE DR	WAUKEE IA 50263	PAST PRES	0	0
MORGAN LEU PARKHURST 2200 NW 159TH ST, STE 400	CLIVE IA 50325	SECRETARY	0	0
JOHN WEMER 45 NORTH WARRIOR LANE	WAUKEE IA 50263	TREASURER	0	0
GWENN CLARK 460 E UNIVERSITY AVE	WAUKEE IA 50263	DIRECTOR	0	0
MIKE LAKE 165 NORTH 10TH ST	WAUKEE IA 50263	DIRECTOR	0	0
SCOTT POLITTE 1450 E HWY 6	WAUKEE IA 50263	DIRECTOR	0	0
ROD WEST 1185 SE UNIVERSITY AVE	WAUKEE IA 50263	DIRECTOR	0	0
ANGELA WAGNER 1601 WEST LAKES PKWY, STE 300	WEST DES MOINES IA 50266	DIRECTOR	0	0
MAT GLEASON 100 E HWY 6, STE 101	WAUKEE IA 50263	DIRECTOR	0	0
SARA LARSON 9350 UNIVERSITY AVE, STE 138	WEST DES MOINES IA 50266	DIRECTOR	0	0
BART McDOWELL 705 MAIN ST, PO BOX 190	ADEL IA 50003	DIRECTOR	0	0
SHELANA LAING 1401 GLEN OAKS DR	WEST DES MOINES IA 50266	DIRECTOR	0	0
WILLIAM PEARD 230 WEST HICKMAN RD	WAUKEE IA 50263	EX-OFFICIO	0	0
JEFF KOOISTRA 230 WEST HICKMAN RD	WAUKEE IA 50263	EX-OFFICIO	0	0
DAVID WILKERSON 560 SE UNIVERSITY AVE	WAUKEE IA 50363	EX-OFFICIO	0	0
CHAD AIRHART 230 WEST HICKMAN RD	WAUKEE IA 50363	STAFF 40.00	48,076	0

## Part V Other Information (Note the statement requirements in the instructions for Part V.)

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

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes 34

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 why the organization did not report the income on Form 990-T 35a

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to 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

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36

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

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 outstanding at the end of the period covered by this return? 38a

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

39 Section 501(c)(7) organizations Enter 39a

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

b Gross receipts, included on line 9, for public use of club facilities 40a

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

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c

c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40d

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e

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 ► **None**42a The organization's books are in care of ► **JOHN WEMER**  
**250 LINDEN DR**Telephone no ► **515-987-6000**Located at ► **WAUKEE, IA**ZIP + 4 ► **50263**

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)? 42b

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**.

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

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  

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

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

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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 a section 527 organization?

50 Complete this table for the organization's 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"

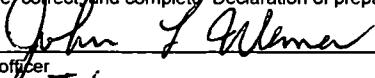
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

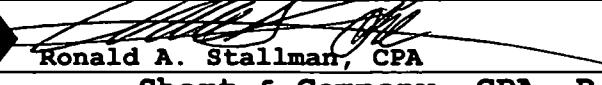
f Total number of other employees paid over \$100,000 ► \_\_\_\_\_

51 Complete this table for the organization's 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

d Total number of other independent contractors each receiving over \$100,000 ► \_\_\_\_\_

<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 	Date 1X 5-7-2010	
	Type or print name and title John L. Wemer, Treasurer		

<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date 05/06/10	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr) P00045610
	Firm's name (or yours if self-employed), address, and ZIP + 4 225 NE Dartmoor Dr Ste 100 Waukee, IA 50263-9665	EIN ► 42-1410263		
		Phone no ► 515-987-8916		

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

►  Yes  No

Form 990-EZ (2009)

Depreciation and Amortization  
(Including Information on Listed Property)

2009

Name(s) shown on return

WAUKEE AREA CHAMBER OF COMMERCE

Identifying number  
42-1489741

Business or activity to which this form relates

**Indirect Depreciation****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	552
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	0
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	250,000

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>See Statement</b>		552	552

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	552
9	Tentative deduction Enter the <b>smaller</b> of line 5 or line 8	9	552
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	9,065
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	9,617

**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 instr.)**

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

**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 2009	17	0
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 ► <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 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						
c 7-year property						
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 2009 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 instructions	22	
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

DAA

There are no amounts for Page 2

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

Description	Amount
DUES	\$ 65,750
Total	\$ 65,750

**Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
PROGRAM SERVICES	\$
ANNUAL DINNER	5,425
GOLF OUTING	4,329
DONATIONS	1,556
OTHER	6,157
Expenses	
ADVERTISING	928
AFFILIATE EXPENSES	80
COMMUNICATIONS	600
DC TRIP	3,730
DUES & MEMBERSHIPS	4,398
INSURANCE	2,263
MEALS & ENTERTAINMENT	2,438
MILEAGE	506
MISCELLANEOUS	541
OFFICE EXPENSES	1,224
POSTAGE	401
TELEPHONE	652
WEB HOSTING	580
Total	\$ 35,808

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beginning of Year	End of Year
Less Accumulated Depreciation	\$ 9,065	\$ 9,617

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
PAYROLL TAX LIABILITIES	\$ 1,400	\$ 2,158

## Federal Statements

### **Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

#### **Description**

PROMOTE THE GROWTH, PROSPERITY AND ENHANCE THE QUALITY OF LIFE IN WAUKEE, IOWA.

### **Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments**

#### **Description**

FOR THE BETTERMENT OF WAUKEE BUSINESSES AND WAUKEE CITY