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Short Form
Return of Organization Exempt From Income Tax

Form **990-EZ**

Department 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 $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*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07/01, **2009, and ending** 06/30/2010.

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: IOWA BROADCASTERS ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address): PO BOX 71186

Room/suite:

City or town, state or country, and ZIP + 4: DES MOINES, IA 50325

D Employer identification number: 42-1144372

E Telephone number: (515) 224-7237

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 [X] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ WWW.IOWABROADCASTERS.COM

J Tax-exempt status (check only one) - [X] 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 . . ▶ $ 385,140.

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	
	2	Program service revenue including government fees and contracts		2	227,630.
	3	Membership dues and assessments		3	44,197.
	4	Investment income ATCH 1		4	18,928.
	5a	Gross amount from sale of assets other than inventory	5a 94,385.		
	b	Less cost or other basis and sales expenses	5b 99,678.		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	-5,293.
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ [ ]			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	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		
	b	Less cost of goods sold	7b		
	c	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	285,462.
Expenses	10	Grants and similar amounts paid (attach schedule)		10	7,000.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	84,011.
	13	Professional fees and other payments to independent contractors		13	40,870.
	14	Occupancy, rent, utilities, and maintenance		14	2,533.
	15	Printing, publications, postage, and shipping		15	5,131.
	16	Other expenses (describe ▶ ATCH 2)		16	129,324.
	17	**Total expenses.** Add lines 10 through 16 ▶		17	268,869.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	16,593.
	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	568,826.
	20	Other changes in net assets or fund balances (attach explanation) ATCH 3		20	59,123.
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	644,542.

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 ATCH 4	561,694.	22	619,919.
23	Land and buildings	416.	23	1,092.
24	Other assets (describe ▶ ATCH 5)	14,825.	24	46,160.
25	**Total assets**	576,935.	25	667,171.
26	**Total liabilities** (describe ▶ ATCH 6)	8,109.	26	22,629.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	568,826.	27	644,542.

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? ATCH 7

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, and other relevant information for each program title.

28	ATTACHMENT 8 (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	ATTACHMENT 9 (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	ATTACHMENT 10 (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
ATTACHMENT 11		75,847.	1,400.	-0-

Part V **Other Information** (Note the statement requirements in the instructions for Part 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	33		X
34	Were any changes made to the organizing or governing documents? 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 why the organization did not report the income on Form 990-T	ATCH 12		
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?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant dosposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	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		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 outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
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			
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 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	40b		
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 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
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	40e		X
41	List the states with which a copy of this return is filed ▶ _____			
42a	The organization's books are in care of ▶ SUE TOMA Telephone no ▶ 515-224-7237 Located at ▶ DES MOINES, IA ZIP + 4 ▶ 50325			
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 county ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreing Bank and Financial Accounts.**	42b		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 ▶ _____	42c		X
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		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 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

			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 a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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 receiving over $100,000 ▶

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

Sign Here

▶ Signature of officer — Date: 1.4.11

▶ SUE TOMA EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶		Date 12-27-10	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions) P00242388
Firm's name (or yours if self-employed), address, and ZIP + 4	HAMILTON JUFFER & ASSOCIATES, LLP 666 GRAND AVENUE, SUITE 2400 DES MOINES, IA 50309		EIN ▶ 20-3626340 Phone no ▶ 515-245-3737	

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

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

2009

Name of estate or trust: IOWA BROADCASTERS ASSOCIATION

Employer identification number: 42-1144372

Note: *Form 5227 filers need to complete **only** Parts I and II*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b	Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	1,990.
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶	5	1,990.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-7,283.
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions	9	
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back ▶	12	-7,283.

Part III Summary of Parts I and II
Caution: *Read the instructions* ***before*** *completing this part.*

			(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			1,990.
14	**Net long-term gain or (loss):**				
a	Total for year	14a			-7,283.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15			-5,293.

Note: *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and* ***do not*** *complete Part IV If line 15, column (3), is a net loss, complete Part IV and the* ***Capital Loss Carryover Worksheet,*** *as necessary*

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of.
a The loss on line 15, column (3) **or** b $3,000 . . . . . 16 (3,000)

Note: *If the loss on line 15, column (3), is more than $3,000,* ***or*** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* ***Capital Loss Carryover Worksheet*** *on page 7 of the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero
Caution: *Skip this part and complete the worksheet on page 8 of the instructions if*
- *Either line 14b, col (2) or line 14c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero*

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17		
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18				
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19				
20	Add lines 18 and 19	20				
21	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- ▶	21				
22	Subtract line 21 from line 20 If zero or less, enter -0-			22		
23	Subtract line 22 from line 17 If zero or less, enter -0-			23		
24	Enter the **smaller** of the amount on line 17 or $2,300			24		
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 and 26; go to line 27 and check the "No" box ☐ **No.** Enter the amount from line 23			25		
26	Subtract line 25 from line 24			26		
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 thru 30, go to line 31 ☐ **No.** Enter the **smaller** of line 17 or line 22			27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28		
29	Subtract line 28 from line 27			29		
30	Multiply line 29 by 15% (15)				30	
31	Figure the tax on the amount on line 23 Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				31	
32	Add lines 30 and 31				32	
33	Figure the tax on the amount on line 17 Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				33	
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)				34	

Schedule D (Form 1041) 2009

SCHEDULE D-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule D (Form 1041)

▶ See instructions for Schedule D (Form 1041).

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No 1545-0092

2009

Name of estate or trust

IOWA BROADCASTERS ASSOCIATION

Employer identification number

42-1144372

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a MORGON STANLEY INSTL US REAL ESTATE CIA	VARIOUS	09/15/2009	380.	312.	68.
TCW FDS TOTAL RETURN BOND FD CL I	VARIOUS	01/13/2010	36,970.	35,048.	1,922.

1b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 1b . . . . . 1,990.

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side	Employer identification number

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a MORGON STANLEY INSTL US REAL ESTATE CIA	VARIOUS	09/15/2009	12,062.	20,981.	-8,919.
PIMCO FDS PAC TOTAL RETURN FD INST	VARIOUS	01/13/2010	44,973.	43,337.	1,636.
6b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 6b					-7,283.

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

DESCRIPTION	AMOUNT
DIVIDEND INCOME	18,928.
TOTAL	18,928.

ATTACHMENT 2

FORM 990EZ, PART I - OTHER EXPENSES

SUPPLIES	461.
TRAVEL	114.
CONFERENCES, CONVENTIONS	22,637.
DEPRECIATION	306.
OTHER EXPENSES	105,806.
TOTAL	129,324.

ATTACHMENT 3

FORM 990EZ, PART I - OTHER CHANGES IN FUND BALANCES

INCREASES IN FUND BALANCES

UNREALIZED GAIN	120,079.
PRIOR PERIOD ADJUSTMENT TO NET ASSETS	115.
TOTAL	120,194.

DECREASES IN FUND BALANCES

UNREALIZED LOSS	61,071.
TOTAL	61,071.

ATTACHMENT 4

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH	65,160.	59,173.
INVESTMENTS - SECURITIES	496,534.	560,746.
TOTALS	561,694.	619,919.

ATTACHMENT 5

FORM 990EZ, PART II - OTHER ASSETS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	14,825.	46,160.
TOTALS	14,825.	46,160.

ATTACHMENT 6

FORM 990EZ, PART II - TOTAL LIABILITIES

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	8,109.	22,629.
TOTALS	8,109.	22,629.

ATTACHMENT 7

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO ADVANCE THE INTERESTS OF THE FREE, LOCAL, OVER-THE-AIR, FULL SERVICE RADIO AND TELEVISION BROADCAST INDUSTRY IN IOWA THROUGH ASSOCIATION-SPONSORED ACTIVITIES THAT ENHANCE THE LEVEL OF RESPECT FOR THE BROADCAST INDUSTRY HELD BY THE GENERAL PUBLIC, NONPROFIT ORGANIZATIONS, GOVERNMENT AGENCIES AND POLICYMAKERS, AND BUSINESS.

FORM 990EZ, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

ATTACHMENT 8

PROGRAM SERVICE ACCOMPLISHMENT 1

IBA JOB BANK
THE IBA JOB BANK IS A FREE ONLINE EXCHANGE OF EMPLOYMENT OPPORTUNITIES AVAILABLE AT MEMBER RADIO AND TELEVISIONS STATIONS THROUGHOUT THE STATE OF IOWA, AS WELL AS RESUME POSTINGS AND LISTINGS FOR JOB SEEKERS. THE IBA JOB BANK IS AVAILABLE THROUGH THE IBA WEBSITE AND IS THE PREVIEWER ELECTRONIC RECRUITMENT RESOURCES FOR IOWA BROADCASTING. EMPLOYERS AND RECRUITERS CAN ACCESS A QUALIFIED TALENT POOL WITH RELEVANT WORK EXPERIENCE TO FULFILL THEIR STAFFING NEEDS. THE IBA ONLINE JOB BANK OFFERS MEMBERS A WAY TO FILL JOB OPENINGS AND FULFILL THEIR EEO REQUIREMENTS BY TARGETING THEIR RECRUITING AND REACHING A QUALIFIED AND DIVERSE POOL OF CANDIDATES QUICKLY AND EASILY. IN ADDITION, RESUMES ARE POSTED FREE OF CHARGE FOR APPLICANTS AND JOB SEEKERS LOOKING FOR EMPLOYMENT AT IOWA RADIO AND TELEVISION STATIONS. EACH LISTING IS POSTED FOR APPROXIMATELY 90 DAYS OR UNTIL A JOB OPENING HAS BEEN FILLED. ALL IBA JOB POSTINGS ARE FOR EQUAL OPPORTUNITY EMPLOYERS.

APPROXIMATELY 200 MEMBERS SERVED IN THE LAST FISCAL YEAR. OVER 150 JOB OPENINGS FROM MEMBER STATIONS AND OVER 40 SITUATIONS WANTED LISTINGS. THE JOB BANK AVERAGES OVER 2,300 VISITORS PER MONTH AND OVER 15,000 PAGE HITS PER MONTH ON THE IBA WEBSITE.

ATTACHMENT 9

PROGRAM SERVICE ACCOMPLISHMENT 2

IBA LEGAL HOTLINES:

THE IBA PROVIDES ITS MEMBERS WITH A FREE IOWA AND WASHINGTON LEGAL HOTLINE. IF STATIONS HAVE GENERAL BUSINESS RELATED QUESTIONS, OR BROADCAST SPECIFIC LEGAL AND/OR REGULATORY QUESTIONS. MEMBER RADIO AND TELEVISION STATIONS HAVE RELIABLE ACCESSIBLE AND PROMPT LEGAL COUNSEL AT THEIR FINGERTIPS. IBA RETAINS THE SERVICES OF DAVIS BROWN LAW FIRM IN DES MOINES AND THE DAVIS WRIGHT TREMAINE LAW FIRM IN WASHINGTON, DC. ALL MEMBER RADIO/TV STATIONS ARE ABLE TO USE THESE TWO LEGAL SERVICES FREE OF CHARGE. STATIONS CAN HAVE THEIR QUESTIONS ANSWERED BY ONE OF OUR THREE COMMUNICATIONS ATTORNEYS AT NO COST, AS LONG AS THE QUESTIONS CAN BE ANSWERED WITHOUT INDEPENDENT RESEARCH OR INVESTIGATION. THE IOWA AND WASHINGTON LEGAL HOTLINES ARE PAID FOR BY THE IOWA BROADCASTERS ASSOCIATION. THE LAWYER-CLIENT RELATIONSHIP IS BETWEEN THE BROADCASTER AND THE LAW FIRMS AND IBA HAS NO LIABILITY FOR ACTIONS TAKEN BY ATTORNEYS PROVIDING THE SERVICE. LEGAL ADVICE WILL NOT BE PROVIDED IN DISPUTES BETWEEN IBA MEMBER STATIONS OR IN MATTERS WHICH WOULD CREATE A PROFESSIONAL CONFLICT OF INTEREST.

APPROXIMATELY 200 MEMBERS SERVED IN THE LAST FISCAL YEAR.

FORM 990EZ, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

ATTACHMENT 10

PROGRAM SERVICE ACCOMPLISHMENT 3

IBA SUMMER CONVENTION AND SALES SEMINAR:

HELD FOR ONE FULL DAY IN JUNE IN WEST DES MOINES, THE IBA SUMMER CONVENTION AND SALES SEMINAR OFFERS GENERAL EDUCATIONAL BROADCAST TRAINING SESSIONS, WORKSHOPS AND PROFESSIONAL TRAINING PROGRAMS FOR ALL ATTENDEES. NATIONALLY KNOWN SPEAKERS AND TRAINERS ARE BROUGHT IN EACH YEAR, ALONG WITH LEGAL AND REGULATORY EXPERTS. AS A PART OF THE SUMMER CONVENTION, THE IBA ANNUAL AWARDS LUNCHEON HONORS LOCAL BROADCASTERS THROUGH THE ANNUAL BROADCASTER OF THE YEAR AWARD, IBA HALL OF FAME INDUCTEES AND IOWA STUDENT ELECTRONIC MEDIA SCHOLARSHIP RECIPIENTS. THE CONVENTION AGENDA AND REGISTRATION MATERIALS ARE SENT TO ALL IOWA RADIO AND TELEVISION STATIONS AND PROVIDE SPECIFIC DATES, TIMES AND REGISTRATION FEES.

APPROXIMATELY 100-250 PEOPLE SERVED IN THE LAST FISCAL YEAR.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 11

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
SUE TOMA PO BOX 71186 DES MOINES, IA 50325	EXECUTIVE DIRECTOR 40.00	75,847.	1,400.	
RICK SELLERS KMRY 1957 BLAIRS FERRY RD. NE CEDAR RAPIDS, IA 52402	PAST-PRESIDENT 1.00	0.	0.	0.
JOEL MCCREA WHO/CLEAR CHANNEL DSM 2141 GRAND AVE. DES MOINES, IA 50312	PRESIDENT 1.00	0.	0.	0.
JOHN PHELAN KCRG-TV 501 2ND AVE. SE CEDAR RAPIDS, IA 52401	VICE PRESIDENT 1.00	0.	0.	0.
STEVE MARTINSON KIMT-TV 112 N. PENNSYLVANIA AVE. MASON CITY, IA 50401	PAST-PAST PRESIDENT 1.00	0.	0.	0.
DIANNE LITTLE KYOU TV 802 WEST 2ND ST	DIRECTOR 1.00	0.	0.	0.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 11 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
OTTUMWA, IA 52501				
CAROL KUSTER KWBG 724 STORY ST., SUITE 201 BOONE, IA 50036	TREASURER 1.00	0.	0.	0.
DAVE PUTNAM KICD AM/FM/KLLT-FM 2600 HIGHWAY BLVD SPENCER, IA 51301	DIRECTOR 1.00	0.	0.	0.
DAVE VICKERS KROS 870 13TH AVE., NORTH CLINTON, IA 52732	DIRECTOR 1.00	0.	0.	0.
	GRAND TOTALS	75,847.	1,400.	0.

ATTACHMENT 12

FORM 990EZ, PART V - EXPLANATION FOR LINE 35

EVERYTHING THE IOWA BROADCASTERS ASSOCIATION DOES, INCLUDING ANNUAL MEMBERSHIP DUES, CONVENTION REGISTRATIONS AND SPONSORSHIPS ARE RELATED TO OUR EXEMPT MISSION, TO PROMOTE, PROTECT AND ENHANCE FREE OVER THE AIR BROADCASTING. ALONG WITH THESE PROGRAMS, OUR STATEWIDE NCSA/PUBLIC EDUCATION PARTNERSHIP PROGRAM AND FCC ALTERNATIVE BROADCAST INSPECTION PROGRAM ARE INTENDED TO ENHANCE THE LEVEL OF RESPECT THAT THE GENERAL PUBLIC, NONPROFIT ORGANIZATIONS, POLICYMAKERS, GOVERNMENT AGENCIES, AND BUSINESSES HOLD FOR LOCAL BROADCASTERS.
OUR NCSA PROGRAM STRENGTHENS THE CLOSE WORKING RELATIONSHIP BETWEEN LOCAL BROADCASTERS AND NONPROFIT ORGANIZATIONS AND GOVERNMENT AGENCIES, AND FURTHER DEMONSTRATES THE COMMITMENT OF IOWA BROADCASTERS TO PUBLIC SERVICE. THE FCC ALTERNATIVE BROADCAST INSPECTION PROGRAM IMPROVES STATEWIDE BROADCASTER COMPLIANCE WITH FEDERAL COMMUNICATION COMMISSION REGULATIONS WHICH ARE INTENDED TO INSURE IOWA RADIO AND TELEVISION STATIONS OPERATE IN THE PUBLIC INTEREST FOR THE BENEFIT OF THE GENERAL PUBLIC.

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
Less Retired Assets															
Subtotals		223				223.	7								45
Listed Property															
Less Retired Assets															
Subtotals															
TOTALS		223				223	7								45

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

Form **8868**
(Rev April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ▶ X
- 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).

A corporation 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 a corporation 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 From 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	Name of Exempt Organization	Employer identification number
File by the due date for filing your return See instructions	IOWA BROADCASTERS ASSOCIATION	42-1144372
	Number, street, and room or suite no If a P O box, see instructions PO BOX 71186	
	City, town or post office, state, and ZIP code For a foreign address, see instructions DES MOINES, IA 50325	

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
X	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 ▶ SUE TOMA

Telephone No ▶ 515 224-7237 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 corporation required to file Form 990-T) extension of time until 02/15, 2011, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ ☐ calendar year _____ or
▶ X tax year beginning 07/01, 2009, and ending 06/30, 2010

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	$ 0.
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	$ 0.
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	$ 0.

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

For Privacy Act and Paperwork Reduction Act Notice, see Instructions. Form **8868** (Rev 4-2009)

JSA
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