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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2009Department 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.

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning **Jul 1**, 2009, and ending **Jun 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: **INDEPENDENT ELECTRICAL CONTRACTORS**
Number and street (or P.O. box, if mail is not delivered to street address): **PO BOX 1071**
City or town, state or country, and ZIP + 4: **PIERRE SD 57501**

D Employer identification number: **46-0311869**

E Telephone number: **(605) 224-9272**

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) **► Modified Accrual**

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

I Website: **► N/A**

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. **► \$ 373,528.**

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	1	
2	Program service revenue including government fees and contracts	2	291,075.
3	Membership dues and assessments	3	78,605.
4	Investment income	4	2,956.
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)	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 ► MISCELLANEOUS)	8	892.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	373,528.
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	164,578.
13	Professional fees and other payments to independent contractors	13	908.
14	Occupancy, rent, utilities, and maintenance	14	3,980.
15	Printing, publications, postage, and shipping	15	3,305.
16	Other expenses (describe ► See Other Expenses Statement)	16	175,656.
17	Total expenses. Add lines 10 through 16	17	348,427.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,101.
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	360,737.
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	385,838.

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	254,617.	253,418.
23 Land and buildings	101,700.	96,846.
24 Other assets (describe ► See L-24 Stmt)	8,372.	36,847.
25 Total assets	364,689.	387,111.
26 Total liabilities (describe ► See L-26 Stmt)	3,952.	1,273.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	360,737.	385,838.

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

Form 990-EZ (2009)

TEEA0812 01/30/10

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

What is the organization's primary exempt purpose? Education of electricians & membership support
 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

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

28	IEC serves 48 member contractors & 14 associate members. Primarily, the organization provides for the education of apprentices to become qualified electricians and advance education to others. 197 apprentices were educated this year. A monthly news letter is also provided to the m	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29		(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30		(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule). (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		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 instrs.)

(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 and deferred compensation	(e) Expense account and other allowances
STEVE STRUBLE FREEMAN'S ELECTRIC RAPID CITY SD 57701	PRESIDENT 1.00	0.	0.	0.
DICK BEATON MAGNUM FARGO ND 56560	VICE PRESIDENT 1.00	0.	0.	0.
DION DOCKTER DOCKTER'S ELECTRIC WATERTOWN SD 57201	SECRETARY/TREASURER 1.00	0.	0.	0.
TERRY SABERS MUTH ELECTRIC MITCHELL SD 57301	DIRECTOR 1.00	0.	0.	0.
CLIFF MOEN BERGSTROM ELECTRIC GRAND FORKS ND 58208	DIRECTOR 1.00	0.	0.	0.
PAT LOOSBROCK TOTAL ELECTRIC LLC BRANDON SD 57057	DIRECTOR 1.00	0.	0.	0.
AL SUTTON AL SUTTON ELECTRIC RAPID CITY SD 57709	DIRECTOR 1.00	0.	0.	0.
MANDY HUBER TODD'S ELECTRIC VERMILLION SD 57069	DIRECTOR 1.00	0.	0.	0.
RON RIEGER RBB ELECTRIC GRAND FORKS ND 58208	DIRECTOR 1.00	0.	0.	0.
PAMELA FUHRER PO BOX 1071 PIERRE SD 57501	EXECUTIVE DIRECTOR 40.00	58,000.	0.	0.

Part V Other Information (Note the statement requirements in the instrs 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		X
34 Were any changes made to the organizing or governing documents? 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 why the organization did not report the income on Form 990-T.		
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?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
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		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 outstanding at the end of the period covered by this return?		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 **▶ PAMELA J. FUHRER** Telephone no. **▶ (605) 224-9272**
 Located at **▶ PO BOX 1071** **PIERRE** **SD** ZIP + 4 **▶ 57501**

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** **X**
 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 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.? **42c** **X**
 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 **▶** **43**
 and enter the amount of tax-exempt interest received or accrued during the tax year.

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.'

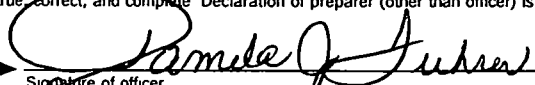
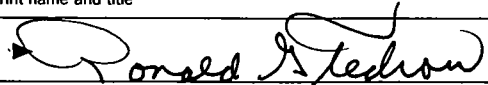
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 ▶

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 Date <u>9/7/10</u>	Type or print name and title <u>Pamela J. Fuhrer, Executive Director</u>	
Paid Preparer's Use Only	Preparer's signature  Date <u>07-27-10</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instructions) <u>(605) 224-5792</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>RONALD G. TEDROW, CPA</u> <u>1205 N HARRISON AVE</u> <u>PIERRE SD 57501</u>	EIN <u>(605) 224-5792</u>	Phone no

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

Depreciation and Amortization
(Including Information on Listed Property)

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

2009Attachment
Sequence No **67**

Name(s) shown on return

INDEPENDENT ELECTRICAL CONTRACTORS

Identifying number

46-0311869

Business or activity to which this form relates

Form 990 / Form 990EZ**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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	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 2010. 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	
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	4,854.
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 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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	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	4,854.
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:																	
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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
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).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

**Form 990-EZ
Part II**

Other Assets and Liabilities

2009

Name as Shown on Return

INDEPENDENT ELECTRICAL CONTRACTORS

Employer Identification No.

46-0311869

Line 24 - Other Assets:	Beginning of Year	End of Year
Accounts Receivable, Net	8,372.	36,847.
Totals to Form 990-EZ, Part II, line 24	8,372.	36,847.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Other Liabilities	3,952.	
Unsecured Notes & Loans Payable	0.	
Totals to Form 990-EZ, Part II, line 26	3,952.	

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

BOOKS	55,866.
BANK & CREDIT CARD FEES	3,289.
CONVENTION & MEETINGS	9,835.
CPR CLASS	3,550.
INSURANCE	7,113.
MEMBERSHIP	2,164.
MISCELLANEOUS	1,211.
NATIONAL DUES	27,747.
SMALL EQUIPMENT	9,537.
OFFICE SUPPLIES	6,472.
TELEPHONE	4,592.
TRAINING FACILITIES	22,398.
TRAVEL	17,028.
Depreciation	4,854.

Total

175,656.