



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



Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

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

Department of the Treasury
Internal Revenue Service

2009

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning 7/01 , 2009, and ending 6/30 , 2010	B Check if applicable <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><input type="checkbox"/> Address change</td></tr> <tr><td><input type="checkbox"/> Name change</td></tr> <tr><td><input type="checkbox"/> Initial return</td></tr> <tr><td><input type="checkbox"/> Termination</td></tr> <tr><td><input type="checkbox"/> Amended return</td></tr> <tr><td><input type="checkbox"/> Application pending</td></tr> </table>	<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	C IDAHO BUILDING CONTRACTORS ASSOCIATION 6206 NORTH DISCOVERY WAY BOISE, ID 83713	D Employer identification number 82-0316571
<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									
			E Telephone number 208-378-0101						
			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).

I Website: ► www.ibca.org

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 ► \$ **170,915.**

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
	3 Membership dues and assessments	3 115,980.
	4 Investment income	4 1,126.
	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"/>	
	a Gross revenue (not including \$ 10,915. of contributions reported on line 1)	6a
b Less: direct expenses (not from 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 ► See Statement 1)	8 53,809.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 170,915.	
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 46,374.
	13 Professional fees and other payments to independent contractors	13 31,676.
	14 Occupancy, rent, utilities, and maintenance	14 33,300.
	15 Printing, publications, postage, and shipping	15 736.
	16 Other expenses (describe ► See Statement 2)	16 81,274.
	17 Total expenses. Add lines 10 through 16	17 193,360.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -22,445.
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)	19 171,986.
	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	21 149,541.

BALANCE SHEETS	(See the instructions for Part II.)	
	(A) Beginning of year	(B) End of year
	22 Cash, savings, and investments	173,836. 22 148,408.
	23 Land and buildings	23
	24 Other assets (describe ► See Statement 3)	638. 24 3,320.
	25 Total assets	174,474. 25 151,728.
	26 Total liabilities (describe ► See Statement 4)	2,488. 26 2,187.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	171,986. 27 149,541.

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

Form 990-EZ (2009)

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

Expenses

(Required for section 501(c)(3) and (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	<hr/> <hr/>		
	(Grants \$) If this amount includes foreign grants, check here		► <input type="checkbox"/> 28a
29	<hr/> <hr/>		
	(Grants \$) If this amount includes foreign grants, check here		► <input type="checkbox"/> 29a
30	<hr/> <hr/>		
	(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)		► <input type="checkbox"/> 32

Part IV. List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

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	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.		
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	X
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	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.	37a	0.
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	N/A
39 Section 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 Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A; section 4912 ► N/A; section 4955 ► N/A	40a	N/A
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	40c	0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	40d	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	40e	X
41 List the states with which a copy of this return is filed ► <u>None</u>		
42a The organization's books are in care of ► <u>Corporation</u> Located at ► <u>6206 North Discovery Way Boise ID</u>	Telephone no. ► 208-378-0101	
	ZIP + 4 ► 83713	
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 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	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.

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

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization 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 employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'.

	Yes	No
46		
47		
48		
49a		
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'

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	<p>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.</p> <p>► <u>Frankie D. Hickman</u> 14 Nov 10</p> <p><small>Signature of officer</small></p> <p><small>Type or print name and title</small></p>	
--------------	---	--

Paid Pre- parer's Use Only	Preparer's signature	► <i>Rachel Pulliam</i> , CPA Rachel Pulliam, CPA	Date	Check if self- employed	Preparer's Identifying Number (See Instructions)
	Firm's name (or yours if self- employed), address, and ZIP + 4	► Pulliam & Associates Chartered 7235 W. Emerald Street, Suite A Boise, ID 83704-8600	9/28/2010	► <input type="checkbox"/>	P00952496
		EIN	►	82-0419604	
		Phone no	►	(208) 322-8525	

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

► Yes No

BAA

Form 990-EZ (2009)

2009**Federal Statements****Page 1****Client 70069****IDAHO BUILDING CONTRACTORS ASSOCIATION****82-0316571****Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue**

Legal defense	\$ 22,673.
Convention	12,122.
Spikes/Associates	3,071.
Rental Income	1,512.
Total	\$ 39,378.

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

Associates Council	\$ 3,988.
Bank Charges	1,112.
Conferences, Conventions, and Meetings	9,890.
Equipment Maintenance	258.
Gifts and Memorials	224.
Government Affairs	30,038.
Idaho Dream	14,147.
Insurance	5,041.
Meetings	3,320.
Office Expenses	673.
Other Expense	251.
Public Relations	40.
Register Master Builder	2,884.
Scholarships and Awards	2,359.
Spike	2,748.
State Tax	30.
Telephone	4,235.
Workers Compensation Insurance	36.
Total	\$ 81,274.

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

	<u>Beginning</u>	<u>Ending</u>
Prepaid Expenses and Deferred Charges	\$ 63.	\$ 2,775.
Prepaid Taxes	575.	545.
Total	\$ 638.	\$ 3,320.

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

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 390.	\$ 0.
Payroll Tax Liabilities	2,098.	2,187.
Total	\$ 2,488.	\$ 2,187.

2009

Federal Statements

Page 2

Client 70069

IDAHO BUILDING CONTRACTORS ASSOCIATION

82-0316571

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

Represents and assists Idaho homebuilders in the conduct of their business.

6/30/10

2009 Federal Book Depreciation Schedule

Client 70069

IDAHO BUILDING CONTRACTORS ASSOCIATION

82-0316571

No.	Description	Acquired	Date Acquired	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Dec. Bal.	Salvage /Basis Reductn	Depr. Basis	Prior Dept.	Dept.	Method	Life	Rate	Current Dept.
Form 990/990-PF																	
1	Computers		7/01/93			2,399						2,399			S/L	5	0
2	Software		7/01/95			850						850			S/L	3	0
3	Software updates		7/01/95			2,463						2,463			S/L	3	0
4	Furniture and equipment		7/01/95			18,527						18,527			S/L	7	0
5	Furniture		5/31/00			1,408						1,408			S/L	7	0
6	Computer		7/01/01			500						500			S/L	5	0
	Total					26,147		0	0	0	0	26,147					0
	Total Depreciation					<u>26,147</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,147</u>					<u>0</u>
	Grand Total Depreciation					<u>26,147</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,147</u>					<u>0</u>