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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.

OMB No 1545-1150

2009

Open to Public Inspection

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
LINN COUNTY BAR ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address)Room/suite
115 FIRST AVENUE SE

City or town, state or country, and ZIP + 4
CEDAR RAPIDS, IA 52406

D Employer identification number
42-0919488

E Telephone number
(319) 362-2137

F Group Exemption Number

G Accounting method
Cash Accrual
Other (specify)

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

I Website: NA

J Tax-Exempt status (check only one) 501(c)(6) 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 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.

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	63,760
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	75
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	0
	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:		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	6,182
	b	Less direct expenses other than fundraising expenses	6b	0
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	6,182
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe:)	8	30
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	70,047
	10	Grants and similar amounts paid (attach schedule:)	10	47,188
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	440
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	260
	16	Other expenses (describe:)	16	20,253
	17	Total expenses. Add lines 10 through 16	17	68,141
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,906
	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	71,449
	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	73,355

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	71,449	22 73,355
23 Land and buildings		23
24 Other assets (describe:)		24
25 Total assets	71,449	25 73,355
26 Total liabilities (describe:)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) .	71,449	27 73,355

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[illegible]

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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes			34	No
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	No
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 disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N			36	No
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	No
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	No
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	0
b	Gross receipts, included on line 9, for public use of club facilities			39b	0
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	No
41	List the states with which a copy of this return is filed ▶ _____				
42a	The organization's books are in care of ▶ TODD ANDERSON Telephone no ▶ (319) 362-2137 115 FIRST AVE SE Located at ▶ CEDAR RAPIDS, IA ZIP + 4 ▶ 52406				
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	No
	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 ?			42c	No
	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	
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.			44	No
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	No

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
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school 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?		
49b	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
NONE				

50(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
NONE		

51(d) Total number of other independent contractors each receiving over \$100,000 ▶

Please 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		2010-12-09 Date	
Paid Preparer's Use Only	TODD ANDERSON Treasurer Type or print name and title			
	Preparer's signature	Date	Check if self-employed ☒	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	MARION, IA 523025771			Phone no (319) 377-1200

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

Additional Data

Software ID:
Software Version:
EIN: 42-0919488
Name: LINN COUNTY BAR ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
TODD ANDERSON 115 FIRST AVE SE CEDAR RAPIDS,IA 52401	Treasurer 0	0		
STEPHANIE HINZ 101 2 ST SE CEDAR RAPIDS,IA 52401	President 0	0		
WILLIAM NICHOLSON 100 1ST STREET SW CEDAR RAPIDS,IA 52401	President Elect 0	0		
LAURA MUELLER 2007 1ST AVENUE SE CEDAR RAPIDS,IA 52402	Secretary 0	0		

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** LINN COUNTY BAR ASSOCIATION**EIN:** 42-0919488**Software ID:** 09000047**Software Version:** 2009v1.3

Item No.	1
Class of Activity	
Donee's Name	IOWA LEGAL AID
Donee's Address	210 2ND STREET SE STE 302 CEDAR RAPIDS, IA 52401
Amount (FMV)	33,625
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	2
Class of Activity	
Donee's Name	KIDS FIRST
Donee's Address	621 4TH AVENUE SE CEDAR RAPIDS, IA 52401
Amount (FMV)	11,225
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	3
Class of Activity	
Donee's Name	LCBA ENDOWED FUND
Donee's Address	115 3RD AVENUE SE SUITE 500 CEDAR RAPIDS, IA 52401
Amount (FMV)	550
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	4
Class of Activity	
Donee's Name	LINN LAW CLUB
Donee's Address	621 4TH AVENUE SE CEDAR RAPIDS, IA 52401
Amount (FMV)	1,788
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

TY 2009 Other Expenses Schedule**Name:** LINN COUNTY BAR ASSOCIATION**EIN:** 42-0919488**Software ID:** 09000047**Software Version:** 2009v1.3

Description	Amount
UTILITIES	585
RENTALS	1,106
Office Expenses	826
MEETING EXPENSE	13,167
INSURANCE	353
COURT REPORTERS	1,711
BENCH/LEGAL EXPENSES	2,377
BANK CHARGES	128

TY 2009 Other Revenues Schedule

Name: LINN COUNTY BAR ASSOCIATION

EIN: 42-0919488

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
MISCELLANEOUS	30