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 private foundations)

▶ **Do not enter Social Security numbers on this form as it may be made public.**

▶ **Information about Form 990-EZ and its instructions is at *www.irs.gov/form990.***

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning June 26 , 2013, and ending June 27 , 20 14

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Iowa Bandmasters Association, Inc.

Number and street (or P O box, if mail is not delivered to street address): 3270 3rd Street — Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Marion, IA 52302

D Employer identification number 42-1525499

E Telephone number 319-377-0380

F Group Exemption Number ▶ None

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: ▶ www.bandmasters.org

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $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)

Check if the organization used Schedule O to respond to any question in this Part I . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	12,683.00
	2	Program service revenue including government fees and contracts			2	85,386.25
	3	Membership dues and assessments			3	37,065 00
	4	Investment income			4	16,295.83
	5a	Gross amount from sale of assets other than inventory	5a	0.00		
	b	Less: cost or other basis and sales expenses	5b	0.00		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	0.00
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	0.00		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	0.00		
	c	Less: direct expenses from gaming and fundraising events	6c	0.00		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	0.00
	7a	Gross sales of inventory, less returns and allowances	7a	1,494.70		
	b	Less: cost of goods sold	7b	1,109.99		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	384.71
	8	Other revenue (describe in Schedule O)			8	0.00
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9	151,814.79
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	10,650.00
	11	Benefits paid to or for members			11	2,490.67
	12	Salaries, other compensation, and employee benefits			12	7,598.98
	13	Professional fees and other payments to independent contractors			13	4,314.75
	14	Occupancy, rent, utilities, and maintenance			14	2,623.12
	15	Printing, publications, postage, and shipping			15	34,424.26
	16	Other expenses (describe in Schedule O)			16	59,308 23
	17	**Total expenses.** Add lines 10 through 16 ▶			17	121,410 01
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	30,404.78
	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	189,215.99
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	0.00
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	219,620.77

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Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	189,215.99	22	219,620.77
23	Land and buildings	0.00	23	0.00
24	Other assets (describe in Schedule O)	0.00	24	0.00
25	**Total assets**	189,215.99	25	219,620.77
26	**Total liabilities** (describe in Schedule O)	0.00	26	0.00
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	189,215.99	27	219,620 77

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this 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? **Promote/improve interest/quality of band music in Iowa**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

			Expenses
28	**Annual conference is held which includes continuing education clinics, concerts, workshops, business meetings, committee meetings, displays, and awards banquet. Attendance: approx. 1,200 members and guests.** (Grants $ 0.00) If this amount includes foreign grants, check here . . . . ▶ ☐	28a	58,959 52
29	**Information services include quarterly magazine ($25,188.15), newsletters ($1,699.64), elections information/ ballots ($960.86), membership directories ($5,825.40), and website ($2,418.00) for our 1,000 + members.** (Grants $ 0.00) If this amount includes foreign grants, check here . . . . ▶ ☐	29a	36,092 05
30	**5 Scholarships (winners must be HS seniors who intend to be music education majors in Iowa colleges/ universities - [selected by audition/music theory tests]) ($6,500), Grants to IA Alliance Arts Education and IAAE Mentor Program ($3,350), IA Public TV ($300), and IA Comprehensive Music Project ($500)** (Grants $ 10,650.00) If this amount includes foreign grants, check here . . . . ▶ ☐	30a	10,650.00
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	31a	0 00
32	**Total program service expenses** (add lines 28a through 31a) . . . . ▶	32	105,701 57

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Brad Lampe 129 N East Street, Osceola, IA 50213	President 20 hrs/week	1,500.00	0.00	0.00
Jacquelyn Meunier 145 S Sherrylynn Boulevard, Pleasant Hill, IA 50327	President Elect 10 hrs/week	0.00	0.00	0.00
Steve Cook 1909 Otley Avenue, Perry, IA 50220	Secretary 20 hrs/week	1,500.00	0.00	0.00
Aaron Nuss 3270 3rd Street, Marion, IA 52302	Treasurer 20 hrs/week	1,500.00	0.00	0.00
Dick Redman 1408 West 3rd, Pella, IA 50219	Magazine Editor 20 hrs/week	1,500.00	0.00	0.00
Patrick J. Kearney 4821 Twana Drive, Des Moines, IA 50310	Past President 2 hrs/week	0.00	0.00	0.00

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
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 instructions ▶ 37a 0.00			
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 tax year 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:			
a	Initiation fees and capital contributions included on line 9 39a 0.00			
b	Gross receipts, included on line 9, for public use of club facilities 39b 0.00			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0.00 ; section 4912 ▶ 0.00 ; section 4955 ▶ 0.00			
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 ▶ 0.00			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.00			
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		✓

41 List the states with which a copy of this return is filed ▶ None

42a The organization's books are in care of ▶ Aaron C. Nuss, Treasurer Telephone no. ▶ 319-377-0380
Located at ▶ 3270 3rd Street, Marion, IA ZIP + 4 ▶ 52302

			Yes	No
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 country: ▶ N/A See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		✓
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ N/A	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 N/A

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? 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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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 business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☑ Yes ☐ No

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] Signature of officer — Date 11/9/14

▶ Aaron C Nuss, Treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ — Firm's EIN ▶

Firm's address ▶ — Phone no

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization
Iowa Bandmasters Association, Inc.

Employer identification number
42-1525499

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☑ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I   b ☐ Type II   c ☐ Type III–Functionally integrated   d ☐ Type III–Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col. (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . 15 %

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	48,736.00	41,907.00	46,977.50	48,906.24	49,748.00	236,274.74
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .	81,234.22	67,855.25	87,172.76	85,737.74	86,880.95	408,880 92
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0.00	0.00	0.00	0.00	0.00	0.00
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .	0.00	0.00	0.00	0.00	0.00	0.00
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0.00	0.00	0.00	0.00	0.00	0.00
6 **Total.** Add lines 1 through 5	129,970.22	109,762.25	134,150.26	134,643.98	136,628.95	645,155 66
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .	0.00	0.00	0.00	0.00	0.00	0.00
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0.00	0.00	0.00	0.00	0.00	0.00
c Add lines 7a and 7b	0 00	0.00	0.00	0.00	0.00	0.00
8 **Public support** (Subtract line 7c from line 6.)						645,155.66

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	129,970.22	109,762.25	134,150.26	134,643.98	136,628.95	645,155.66
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .	11,815.45	11,476.51	933.72	10,886.92	16,295.83	51,408.43
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0.00	0.00	0.00	0.00	0.00	0.00
c Add lines 10a and 10b	11,815.45	11,476.51	933.72	10,886.92	16,295.83	51,408.43
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0.00	0.00	0.00	0.00	0.00	0.00
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0.00	0.00	0.00	0.00	0.00	0.00
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	141,785.67	121,238.76	135,083.98	145,530.90	152,924.78	696,564.09

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	92.62 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	96 92 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f)) . . .	17	7.38 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	3.08 %

19a **33⅓% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization . ▶ ☑

b **33⅓% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Iowa Bandmasters Association. Inc.	42-1525499

990 EZ Part I, Line 10

The Major Landers Scholarship Program is the responsibility of the IBA Endowment Fund Committee. Up to six scholarships are awarded annually to high school seniors who plan to be music education majors in Iowa colleges or universities. The scholarship information is provided to IBA members (band directors) durint the fall semester who then share that information with their high school band students who are seniors. Interested students then prepare to participate, beginning at their district level. The Iowa Bandmasters Association, Inc. has six geographical district organizations which host several events for IBA members including the district level scholarship auditions Auditions and a music theory test are held in each of the six IBA districts to determine a district winner. District winners come to the annual conference in May for the final auditions and a music theory examination to determine the first place, second place, and up to four finalist scholarship winners at the state level. The first place winner also performs her/his solo at the IBA Conference Banquet. The monetary amounts are as follows: 1st Place - $2,000, 2nd Place - $1,500, up to four finalists - $1,000 each. In FY2013, $6,500 in total was paid out to the recipients.

In addition to the Major Landers Scholarship Program, IBA makes annual grants to the Iowa Alliance for Arts Education (IAAE) ($3,000), the IAAE Mentor Program ($350), Friends of Iowa Public Television ($300), and the Iowa Comprehensive Musicianship Project ($500) to support their efforts to "promote, encourage, enhance, and improve interest in and quality of band music in Iowa," the stated purpose of the Iowa Bandmasters Association, Inc.

990EZ, Part I, Line 16

The Iowa Bandmasters Association, Inc. (IBA) holds an annual conference in May which includes continuing education clinics, concerts by bands at all levels from Iowa and around the midwest, workshops covering a variety of topics for band directors, IBA business meetings, IBA committee meetings, displays and exhibits by educational institutions and vendors, and an awards banquet to honor outstanding members, retirees, keynote speakers, and to feature the 1st place winner of the Major Landers Scholarship. The conference is regularly attended by over 1,200 people including IBA members, guests, family members, and workshop/clinic presenters. Expenses for the conference are included in Part I, Line 16 ($58,959.52).

Also included in Line 16 are expenses related to computer equipment, software upgrades, and upgrades to the IBA website (www.bandmaster.org) ($348.71).

Name of the organization	Employer identification number
Iowa Bandmasters Association, Inc.	42-1525499

Major Landers Scholarship Program:

Recipients FY2013:	First Place ($2,000)	Lydia Raim
	Second Place ($1,500)	Joshua Carlo
	Finalist ($1,000)	Rebecca Luksan
	Finalist ($1,000)	Grant Simmons
	Finalist ($1,000)	Rachel Zimmerman

The Major Landers Scholarship Program is the responsibility of the IBA Endowment Fund Committee. Up to six scholarships are awarded annually to high school seniors who plan to be music education majors in Iowa colleges or universities.

The scholarship information is provided to IBA members (band directors) during the fall semester who then share that information with their high school band students who are seniors. Interested students then prepare to participate, beginning at their district level. The Iowa Bandmasters Association, Inc. has six geographical district organizations which host several events for IBA members including the district level scholarship auditions.

Auditions and a music theory test are held in each of the six geographical IBA districts to determine a district winner. District winners come to the annual conference in May for the final auditions and a music theory examination to determine the first place, second place, and four finalist scholarship winners at the state level. The first place winner also performs his/her solo at the IBA Conference Banquet.

The scholarships are cash gifts provided to each scholarship winner – one half of the total amount each semester of their first year in higher education. The scholarship amount for each place is listed with the names of the winners above. The money is paid directly to the scholarship winners and is intended to be used by the winners to pay educational expenses.

Winners are required to pursue an undergraduate degree in music and, when eligible to do so, intend to pursue certification to teach music with the intention of becoming a school band director. Each winner must complete a "Certification Form" each semester indicating that they are in accord with this requirement. Winners are also required to attend an Iowa college or university. The "Certification Form" is the procedure the Association uses to monitor the recipients during each semester of their freshman year. If a recipient decides to attend an out-of-state school or to not pursue an undergraduate degree in music as certified by their college or university, then the scholarship is not paid for that semester.

The employment status of the applicant or family members(s) of the applicant does not affect the granting of a scholarship. These scholarships are not "needs-based," but based on ability and talent as demonstrated in the auditions and music theory tests.

Grants to Supporting Non-Profit Organizations:

Iowa Bandmasters Association, Inc. makes annual grants to the Iowa Alliance for Arts Education and IAAE Mentor Program ($3,350), Friends of Iowa Public Television ($300), and the Iowa Comprehensive Musicianship Project ($500) to support their efforts to "promote, encourage, enhance, and improve interest in and quality of band music in Iowa," the stated purpose of the Iowa Bandmasters Association, Inc.

IOWA BANDMASTERS ASSOCIATION

____
Semester

ENDOWMENT FUND COMMITTEE

MAJOR LANDERS SCHOLARSHIP AWARD

CERTIFICATION FORM

This form must be completed by a staff member of the college/university Music Department and NOT by the Registrar's office.

I verify that __________________________________ is currently enrolled for the
(Scholarship winner's name)

(Circle one only) **Fall Semester** **Spring Semester**

at the Iowa college/university listed below. He/she is pursuing an undergraduate degree in music and when is eligible to do so, intends to pursue certification to teach music with the intention of becoming a school band director.

____
(**Signature** of Advisor/Music Education Chair/ or Other Music Department Staff Member)

____
(Title)

____
(College or University)

Sincerely,

Jim Davis
Major Landers Scholarship Chairperson

MAIL THIS FORM TO: Douglas Herbon, Endowment Committee Treasurer
Iowa Bandmasters Association, Inc.
423 Heritage Road
Cedar Falls, IA 50613

Please note: You must file a Certification Form for each semester of your freshman year. The scholarship is paid in two equal payments, one each semester.

This form should NOT be filled out until you have officially enrolled for each semester and you have received your schedule of classes.