

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/form990ez.

OMB No 1545-1150

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization
IDAHO GROUND WATER ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) PO BOX 2624 4477 W EMERALD	Room/suite
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City or town, state or province, country, and ZIP or foreign postal code
BOISE, ID 837012624

D Employer identification number

82-0454458

E Telephone number

F Group Exemption Number	Exemption Description	Exemption Amount	Exemption Period	Exemption Status
1	Exemption 1	\$10,000	12/31/2023	Active
2	Exemption 2	\$5,000	12/31/2024	Active
3	Exemption 3	\$2,500	12/31/2025	Active
4	Exemption 4	\$1,250	12/31/2026	Active
5	Exemption 5	\$625	12/31/2027	Active
6	Exemption 6	\$312.50	12/31/2028	Active
7	Exemption 7	\$156.25	12/31/2029	Active
8	Exemption 8	\$78.125	12/31/2030	Active
9	Exemption 9	\$39.0625	12/31/2031	Active
10	Exemption 10	\$19.53125	12/31/2032	Active
11	Exemption 11	\$9.765625	12/31/2033	Active
12	Exemption 12	\$4.8828125	12/31/2034	Active
13	Exemption 13	\$2.44140625	12/31/2035	Active
14	Exemption 14	\$1.220703125	12/31/2036	Active
15	Exemption 15	\$0.6103515625	12/31/2037	Active
16	Exemption 16	\$0.30517578125	12/31/2038	Active
17	Exemption 17	\$0.152587890625	12/31/2039	Active
18	Exemption 18	\$0.0762939453125	12/31/2040	Active
19	Exemption 19	\$0.03814697265625	12/31/2041	Active
20	Exemption 20	\$0.019073486328125	12/31/2042	Active
21	Exemption 21	\$0.0095367431640625	12/31/2043	Active
22	Exemption 22	\$0.00476837158203125	12/31/2044	Active
23	Exemption 23	\$0.002384185791015625	12/31/2045	Active
24	Exemption 24	\$0.0011920928955078125	12/31/2046	Active
25	Exemption 25	\$0.00059604644775390625	12/31/2047	Active
26	Exemption 26	\$0.000298023223876953125	12/31/2048	Active
27	Exemption 27	\$0.0001490116119384765625	12/31/2049	Active
28	Exemption 28	\$0.00007450580596923828125	12/31/2050	Active
29	Exemption 29	\$0.000037252902984619140625	12/31/2051	Active
30	Exemption 30	\$0.0000186264514923095703125	12/31/2052	Active
31	Exemption 31	\$0.00000931322574615478515625	12/31/2053	Active
32	Exemption 32	\$0.000004656612873077392578125	12/31/2054	Active
33	Exemption 33	\$0.0000023283064365386962890625	12/31/2055	Active
34	Exemption 34	\$0.00000116415321826934814453125	12/31/2056	Active
35	Exemption 35	\$0.000000582076609134674072265625	12/31/2057	Active
36	Exemption 36	\$0.0000002910383045673370361328125	12/31/2058	Active
37	Exemption 37	\$0.00000014551915228366851806640625	12/31/2059	Active
38	Exemption 38	\$0.000000072759576141834259033203125	12/31/2060	Active
39	Exemption 39	\$0.0000000363797880709171295166015625	12/31/2061	Active
40	Exemption 40	\$0.00000001818989403545856475830078125	12/31/2062	Active
41	Exemption 41	\$0.000000009094947017729282379150390625	12/31/2063	Active
42	Exemption 42	\$0.0000000045474735088646411895751953125	12/31/2064	Active
43	Exemption 43	\$0.00000000227373675443232059478759765625	12/31/2065	Active
44	Exemption 44	\$0.000000001136868377216160297393798828125	12/31/2066	Active
45	Exemption 45	\$0.0000000005684341886080801486968994140625	12/31/2067	Active
46	Exemption 46	\$0.00000000028421709430404007434844970703125	12/31/2068	Active
47	Exemption 47	\$0.000000000142108547152020037174224853515625	12/31/2069	Active
48	Exemption 48	\$0.0000000000710542735760100185871124267578125	12/31/2070	Active
49	Exemption 49	\$0.00000000003552713678800500929355621337890625	12/31/2071	Active
50	Exemption 50	\$0.000000000017763568394002504646778106689453125	12/31/2072	Active
51	Exemption 51	\$0.0000000000088817841970012523233890533447265625	12/31/2073	Active
52	Exemption 52	\$0.0000000		

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.IGWA.INFO

J Tax-exempt status(check only one) - ☐ 501(c)(3) ☒ 501(c)(6) ◀(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. ▶ \$86,697

Part I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
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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			
	2	Program service revenue including government fees and contracts		2	10,000		
	3	Membership dues and assessments		3	18,405		
	4	Investment income		4	12		
	5a	Gross amount from sale of assets other than inventory	5a		5c		
	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)					
	6	Gaming and fundraising events				6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a				
	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	58,280			
c	Less direct expenses from gaming and fundraising events . . .	6c	36,882				
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)						
7a	Gross sales of inventory, less returns and allowances	7a		7c			
b	Less cost of goods sold	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)						
8	Other revenue (describe in Schedule O)		8				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	49,815			
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10			
	11	Benefits paid to or for members		11			
	12	Salaries, other compensation, and employee benefits		12	26,010		
	13	Professional fees and other payments to independent contractors		13	693		
	14	Occupancy, rent, utilities, and maintenance		14			
	15	Printing, publications, postage, and shipping		15			
	16	Other expenses (describe in Schedule O)		16	15,077		
	17	Total expenses. Add lines 10 through 16 ▶		17	41,780		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	8,035		
	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	105,582		
	20	Other changes in net assets or fund balances (explain in Schedule O)		20			
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	113,617		

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	105,582	22 113,617
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	105,582	25 113,617
26 Total liabilities (describe in Schedule O).	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	105,582	27 113,617

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 ☐
 What is the organization's primary exempt purpose?
 SEE SCHEDULE O
 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 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)
28 See Additional Data Table	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	29a
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
30	30a
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
31 Other program services (describe in Schedule O)	
(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 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
LYNN TOMINAGA	8 00	26,010	0	0
EXECUTIVE DIRECTOR				
TOM RICHARDSON	2 00	0	0	0
DIRECTOR				
LEGRAND BAKER	2 00	0	0	0
PRESIDENT				
ERIC FORSMANN	2 00	0	0	0
DIRECTOR				
KENNY VOLLMER JR	2 00	0	0	0
PAST PRESIDENT				
DAVE ADAMSON	2 00	0	0	0
DIRECTOR				
DAN DENNING	2 00	0	0	0
DIRECTOR				
ROGER BUCHANAN	2 00	0	0	0
DIRECTOR				
DAVID BAKER	2 00	0	0	0
VICE PRESIDENT				
CURTIS JOHANSEN	2 00	0	0	0
ASSOCIATE VICE PRESIDENT				
SETH SHEETS	2 00	0	0	0
M&S PRESIDENT				
MATT BAKER	2 00	0	0	0
ASSOCIATE PRESIDENT				

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	No
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	No
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	No
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	No
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 1,580		
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 tax year 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	
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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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 ▶ LYNN TOMINAGA Telephone no ▶ (208) 381-0294 Located at ▶ 703 NORTH POND BOISE, ID ZIP + 4 ▶ 83706		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside 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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
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	No

		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	No

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	
49b	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

f	Total number of other employees paid over \$100,000	▶	
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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

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	▶	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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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		2018-02-10 Date		
	LYNN TOMINAGA EXECUTIVE DIREC Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name ROBERT T OAKES	Preparer's signature	Date 2018-02-14	Check <input type="checkbox"/> if self-employed	PTIN P00299772
	Firm's name ▶ PHILLIPS OAKES GOODWIN CRANE			Firm's EIN ▶ 76-0734603	
	Firm's address ▶ PO BOX 608 BURLEY, ID 83318			Phone no (208) 878-7000	

	May the IRS discuss this return with the preparer shown above? See instructions	▶	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Additional Data

Software ID:
Software Version:
EIN: 82-0454458
Name: IDAHO GROUND WATER ASSOCIATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 TO IMPROVE THE AVAILABILITY OF GROUND WATER IN SOUTHERN IDAHO THROUGH EDUCATION AND PROVIDING SUPPORT TO GROUPS WHOSE PROGRAMS FURTHER THE ORGANIZATIONS PURPOSE (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d)
		<u>ANNUAL CONVE</u> (event type)	<u>REGIONAL WOR</u> (event type)	<u>3</u> (total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	32,060	15,994	10,226	58,280
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	32,060	15,994	10,226	58,280
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	554			554
	6 Rent/facility costs	4,916	5,918		10,834
	7 Food and beverages	15,336	2,172		17,508
	8 Entertainment				
	9 Other direct expenses	2,303	683	5,000	7,986
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				36,882
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				21,398

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
13 Indicate the percentage of gaming activity conducted in					
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">13a</td><td style="width: 100px; text-align: center;">%</td></tr><tr><td style="text-align: center;">13b</td><td style="text-align: center;">%</td></tr></table>	13a	%	13b	%
13a	%				
13b	%				
b An outside facility					
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records					
Name ►					
Address ►					
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$					
c If "Yes," enter name and address of the third party					
Name ►					
Address ►					
16 Gaming manager information					
Name ►					
Gaming manager compensation ► \$					
Description of services provided ►					
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor					
17 Mandatory distributions					
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$					

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
IDAHO GROUND WATER ASSOCIATION

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

2017

Open to Public Inspection

Employer identification number

82-0454458

990 Schedule O, Supplemental Information

Return Reference	Explanation
General explanation attachment	990-EZ, PART III, ORGANIZATIONS PRIMARY PURPOSE TO IMPROVE THE AVAILABILITY OF GROUND WATER IN SOUTHERN IDAHO

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other expenses Part I line 16	DESCRIPTION AMOUNT LEGISLATIVE EXPENSE 280 DIRECTOR EXPENSES 201 INSURANCE 11 PROGRAM EXPENSES 7,810 BOARD MEETINGS 465 TRAVEL 141 WEB PAGE MAINTENANCE 1,100 OFFICE EXPENSES 3,806 CREDIT CARD FEE 1,263