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Form 990-EZ

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.

▶ Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-1150

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INDIANA WORKER'S COMPENSATION INSTITUTE, INC.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P.O. BOX 90320

City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS IN 46290

04

D Employer identification number
35-1832761

E Telephone number
317-570-4838

F Group Exemption Number ▶

04/06

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.IWCI.ORG

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)) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 136,878

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	
	2	Program service revenue including government fees and contracts		2	115,491
	3	Membership dues and assessments		3	5,156
	4	Investment income		4	11
	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	Gaming and fundraising events			
	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	16,220	
	c	Less direct expenses from gaming and fundraising events	6c	12,254	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	3,966
	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 in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	124,624
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	22,500
	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	1,858
	14	Occupancy, rent, utilities, and maintenance		14	1,708
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	114,256
	17	**Total expenses.** Add lines 10 through 16 ▶		17	140,322
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-15,698
	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	77,634
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	10,250
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	72,186

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For Paperwork Reduction Act Notice, see the separate Instructions. Form **990-EZ** (2018)

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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 [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	77,634	22	53,394
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	18,792
25 Total assets	77,634	25	72,186
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)	77,634	27	72,186

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 [X]

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 TO PROMOTE AND CONDUCT PROGRAMS OF GENERAL EDUCATION IN THE AREA OF WORKER'S COMPENSATION AND RELATED AREAS THROUGH MONTHLY EDUCATIONAL LUNCHEONS AND SEMINARS.
(Grants $) If this amount includes foreign grants, check here ▶ [ ] 28a

29 SEE SCHEDULE O
(Grants $) If this amount includes foreign grants, check here ▶ [ ] 29a

30
(Grants $) If this amount includes foreign grants, check here ▶ [ ] 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ▶ [ ] 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 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
GREG HALE PRESIDENT	1.00	0	0	0
NORETTE MASON SECRETARY	1.00	0	0	0
LISA MOHLER TREASURER	1.00	0	0	0
STEPHEN KOERS BOARD MEMBER	1.00	0	0	0
JEN MEYER BOARD MEMBER	1.00	0	0	0
GREG BEASLEY BOARD MEMBER	1.00	0	0	0
JEANNA DRIVER BOARD MEMBER	1.00	0	0	0
ROBERT GREGORI PRESIDENT-ELECT	1.00	0	0	0
RAY HORN BOARD MEMBER	1.00	0	0	0
ABBE RIEF BOARD MEMBER	1.00	0	0	0
VERNON POLAND BOARD MEMBER	1.00	0	0	0

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		X
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		X
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		X
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		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			
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 tax year covered by this return?	38a		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), 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		X

41 List the states with which a copy of this return is filed ▶ IN

42a The organization's books are in care of ▶ LISA MOHLER Telephone no ▶ 317-570-4838

P.O. BOX 90320

Located at ▶ INDIANAPOLIS IN ZIP + 4 ▶ 46290

			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 ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ _____	42c		X
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			

			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		X
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		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
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		X
b	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		X

		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		X

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		
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 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 ▶

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 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations 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 of officer LISA MOHLER Lisa A. Mohler Date TREASURER 2.12.19

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MICHELLE L. ZIMMERMAN	Michelle L. Zimmerman	2/2/2019		P00266120

Firm's name ▶ L. M. HENDERSON & COMPANY, LLP Firm's EIN ▶ 20-5520612

Firm's address ▶ 450 E 96TH ST STE 200 INDIANAPOLIS, IN 46240 Phone no 317-566-1000

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

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization: INDIANA WORKER'S COMPENSATION INSTITUTE, INC.

Employer identification number: 35-1832761

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total				▶			

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

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 GOLF OUTING (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	16,220			16,220
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	16,220			16,220
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	12,254			12,254
	10 Direct expense summary. Add lines 4 through 9 in column (d)			▶	12,254
	11 Net income summary. Subtract line 10 from line 3, column (d)			▶	3,966

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in.

a The organization's facility 13a %

b An outside facility 13b %

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? ☐ Yes ☐ 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 ▶

☐ Director/officer ☐ Employee ☐ 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? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be 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.

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.

▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization: INDIANA WORKER'S COMPENSATION INSTITUTE, INC.

Employer identification number: 35-1832761

FORM 990-EZ, PART I - ADDITIONAL INFORMATION

PRIOR PERIOD ADJUSTMENT TO CAPITALIZE WEBSITE DOMAIN. INCREASE BEGINNING UNRESTRICTED NET ASSETS BY $10,250.

FORM 990-EZ, PART I, LINE 10 - GRANTS/SIMILAR AMTS PAID TO ORGANIZATIONS

NAME: BALL STATE UNIVERSITY

ADDRESS: 2000 W. UNIVERSITY AVENUE

MUNCIE, IN 47306

CASH CONTRIBUTION: 15,000

NAME: INDIANA STATE UNIVERSITY

ADDRESS: 200 N. 7TH STREET

TERRE HAUTE, IN 47809

CASH CONTRIBUTION: 7,500

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
SEMINARS	
OTHER EXPENSES	$ 56,845
CHRISTMAS PARTY	
OTHER EXPENSES	$ 22,653
LUNCHEON MEETINGS	
OTHER EXPENSES	$ 16,937
EXPENSES	
INSURANCE	$ 859

BANK FEES	$	6,541
P.O. BOX RENTAL	$	214
FACILITIES AND EQUIPMENT	$	3,225
MISCELLANEOUS	$	4,077
NORTHEAST FEES REMITTED	$	420
GIFTS	$	75
WEBSITE	$	2,410
TOTAL	$	114,256

FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DESCRIPTION	AMOUNT
OTHER INCREASES	$ 10,250

PRIOR PERIOD ADJUSTMENT TO CAPITALIZE WEBSITE DOMAIN.

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
WEBSITE	$ 0	$ 20,500
LESS ACCUMULATED AMORTIZATION	$ 0	$ 1,708
TOTAL	$ 0	$ 18,792

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

TO PROMOTE AND CONDUCT PROGRAMS OF GENERAL EDUCATION IN THE AREA OF WORKER'S COMPENSATION AND RELATED AREAS THROUGH MONTHLY EDUCATIONAL LUNCHEONS AND SEMINARS.

FORM 990-EZ, PART III, LINE 29 - SECOND ACCOMPLISHMENT

INDIANA WORKER'S COMPENSATION INSTITUTE, INC HAS CREATED A SCHOLARSHIP

Name of the organization	Employer identification number
INDIANA WORKER'S COMPENSATION	35-1832761

PROGRAM IN WHICH THEY PROVIDE FUNDS TO AREA UNIVERSITIES FOR RECIPIENTS WITH MAJORS IN INSURANCE OR INSURANCE AND RISK MANAGEMENT. THE SELECTED UNIVERSITY WILL THEN CHOOSE RECIPIENTS FOR THE SCHOLARSHIPS BASED ON THEIR OWN CRITERIA.