

Form 990-EZ

OMB No 1545-1150

Short Form

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

- 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.

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Inspection

A For the 2018 calendar year, or tax year beginning January 1, 2018, and ending December 31, 2018

B Check if applicable	C Name of organization Idaho State Bowling Proprietors Association, Inc		D Employer identification number 52-0136050
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address) 621 Six Flags Drive		E Telephone number 817-385-8466
<input type="checkbox"/> Name change	Room/suite 016		F Group Exemption Number ► 7004
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code Arlington, TX 76011		G
<input type="checkbox"/> Final return/terminated			Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►
<input type="checkbox"/> Amended return			H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<input type="checkbox"/> Application pending			

G Accounting Method Cash Accrual Other (specify) ►

I Website: ►

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 OtherL 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. ► \$ **18,893****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

1 Contributions, gifts, grants, and similar amounts received	1
2 Program service revenue including government fees and contracts	2 8,058
3 Membership dues and assessments	3 5,019
4 Investment income	4
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
c Less: direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
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 5,816
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 18,893

10 Grants and similar amounts paid (list in Schedule O)	10 2,000
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	13 200
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15 153
16 Other expenses (describe in Schedule O)	16 17,177
17 Total expenses. Add lines 10 through 16	17 19,530

18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -637
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 33,889
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 33,253

For Paperwork Reduction Act Notice, see the separate instructions.

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POSTMARK DATE MAY 9 2019

SCANNED AUG 15 2019

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	36,547	36,758
23	Land and buildings	23	
24	Other assets (describe in Schedule O)	1,962	1,755
25	Total assets	38,509	38,513
26	Total liabilities (describe in Schedule O)	4,620	5,260
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	33,889	33,253

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.

28 See Schedule O

(Grants \$) If this amount includes foreign grants, check here ► **28a**

29

(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
Frank DeSocio				
Director	2	0	0	0
Skip Merryman				
Executive Director (Jan-July 2018)	5	0	0	0
Chad Newman				
Executive Director (Aug-Dec 2018)	5	0	0	0
Jestin Studer				
President	1	0	0	0
Ryan Knieriem				
Vice President	1	0	0	0
Vernon Oertel				
Treasurer	1	0	0	0
Pat Luras				
Secretary	1	0	0	0
Dennis Seckel				
Past President	1	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	✓
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	37a	
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:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40b	
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		
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		
c 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	40c	
41 List the states with which a copy of this return is filed ► None	40e	✓
42a The organization's books are in care of ► BPAA	Telephone no. ► 817-385-8466	
Located at ► 621 Six Flags Drive Arlington, TX	ZIP + 4 ► 76011	
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 ► _____	42b	✓
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42c	✓
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 ► _____		
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		□
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	✓
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	

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

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."		

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."	

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 Frank DeSocio, Director Type or print name and title	3/16/13 Date
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Paid Preparer Use Only	Print/Type preparer's name Laura Schweitzer, CPA	Preparer's signature <i>Laura Schweitzer, CPA</i>	Date 4/26/19	Check <input type="checkbox"/> if self-employed	PTIN P01760010
	Firm's name ► CliftonLarsonAllen LLP	Firm's EIN ► 41-0746749			
	Firm's address ► 8215 Greenway Blvd, Ste 600 Middleton, WI 53562	Phone no. 608-662-8600			

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

Form 990-EZ (2018)

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

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Name of the organization

Idaho State Bowling Proprietors Association, Inc

Employer identification number

52-0136050**Form 990EZ Part 1, Line 8, Other Revenue**

Description of Other Revenue	Amount
Management School Revenue	5,075
Meetings Revenue	741
Total Form 990EZ Part 1, Line 8, Other Revenue	5,816

Form 990EZ Part 1, Line 10, Grants and Similar Amounts Paid: Amount: 2,000 Paid to: Idaho State USBC Youth Scholarship Programs**Form 990EZ Part 1, Line 16, Other Expenses**

Description of Other Expenses	Amount
Meetings Expenses	1,736
Education Training Expenses	10,161
Management Fees	3,000
Travel	1,866
Office Expenses	414
Total Form 990 EZ Part 1, Line 16 Other Expenses	17,177

Form 990EZ Part II, Line 24, Other Assets

Description	Beg of Year	End of Year
Accounts Receivable	1,962	1,755
Total Form 990EZ Part II, Line 24 Other Assets	1,962	1,755

Form 990EZ Part II, Line 26, Other Liabilities

Description	Beg of Year	End of Year
Deferred Revenue	4,620	5,260
Form 990EZ Part II, Line 26, Other Liabilities	4,620	5,260

Name of the organization

Idaho State Bowling Proprietors Association, Inc

Employer identification number

52-0136050

Form 990 EZ Part III, Primary Purpose- The purpose of the Idaho State Bowling Proprietors Association, Inc. is to provide business interest of bowling through dues structure and education, and to comply with business practices.

Form 990EZ Part III, Line 23, Program Service Accomplishments: The Idaho State Bowling Proprietors Association, Inc provides various education programs and events to promote bowling in the state of Idaho.

Form 990 EZ Part IV, Information Regarding personal benefits contracts: The Idaho State Bowling Proprietors Association, Inc did not, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefits contract. The Idaho State Bowling Proprietors Association, Inc did not, during the year, pay any premiums, directly or indirectly, on a personal benefits contract.