

Form 990EZ

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.
- Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

2018

Open to  
Public  
Inspection**A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018**

**B Check if applicable**

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

<b>C Name of organization</b> IDAHO BUILDING CONTRACTORS ASSOCIATION	<b>D Employer identification number</b> 82-0316571
Number and street (or P. O. box, if mail is not delivered to street address) 6206 NORTH DISCOVERY WAY SUITE A	<b>E Telephone number</b> (208) 378-0101
City or town, state or province, country, and ZIP or foreign postal code BOISE, ID 83713	<b>F Group Exemption Number</b> ►

**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.ibca.org](http://www.ibca.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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ► \$ 161,529****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 . . . . . 

<b>Revenue</b>	<b>1 Contributions, gifts, grants, and similar amounts received . . . . .</b>	<b>1 19,865</b>
	<b>2 Program service revenue including government fees and contracts . . . . .</b>	<b>2</b>
	<b>3 Membership dues and assessments . . . . .</b>	<b>3 121,496</b>
	<b>4 Investment income . . . . .</b>	<b>4 123</b>
	<b>5a Gross amount from sale of assets other than inventory . . . . .</b>	<b>5a</b>
	<b>b Less cost or other basis and sales expenses . . . . .</b>	<b>5b 0</b>
	<b>c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .</b>	<b>5c</b>
	<b>6 Gaming and fundraising events</b>	
	<b>a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .</b>	<b>6a</b>
	<b>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) . . . . .</b>	<b>6b 15,486</b>
	<b>c Less direct expenses from gaming and fundraising events . . . . .</b>	<b>6c 22,468</b>
	<b>d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .</b>	<b>6d -6,982</b>
	<b>7a Gross sales of inventory, less returns and allowances . . . . .</b>	<b>7a</b>
	<b>b Less cost of goods sold . . . . .</b>	<b>7b 0</b>
	<b>c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .</b>	<b>7c</b>
	<b>8 Other revenue (describe in Schedule O) . . . . .</b>	<b>8 4,559</b>
	<b>9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►</b>	<b>9 139,061</b>
<b>Expenses</b>	<b>10 Grants and similar amounts paid (list in Schedule O) . . . . .</b>	<b>10</b>
	<b>11 Benefits paid to or for members . . . . .</b>	<b>11</b>
	<b>12 Salaries, other compensation, and employee benefits . . . . .</b>	<b>12 68,800</b>
	<b>13 Professional fees and other payments to independent contractors . . . . .</b>	<b>13 16,515</b>
	<b>14 Occupancy, rent, utilities, and maintenance . . . . .</b>	<b>14 12,000</b>
	<b>15 Printing, publications, postage, and shipping . . . . .</b>	<b>15 62</b>
	<b>16 Other expenses (describe in Schedule O) . . . . .</b>	<b>16 19,120</b>
	<b>17 Total expenses. Add lines 10 through 16 . . . . . ►</b>	<b>17 116,497</b>
<b>Net Assets</b>	<b>18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .</b>	<b>18 22,564</b>
	<b>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) . . . . .</b>	<b>19 90,315</b>
	<b>20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .</b>	<b>20</b>
	<b>21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .</b>	<b>21 112,879</b>



**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 . . . . .

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 . . . . .

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) . . . . .

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)? . . . . .

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

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

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 . . . . .

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? . . . . .

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? . . . . .

b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . **38b** . . . . .

39 Section 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9 . . . . . **39a** 0

b Gross receipts, included on line 9, for public use of club facilities . . . . . **39b** 0

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_

b Section 501(c)(3), 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 ► \_\_\_\_\_

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 ► Corporation Telephone no ► (208) 378-0101

Located at ► 6206 North Discovery Way Boise, ID

ZIP + 4 ► 83713

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)

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 ► \_\_\_\_\_

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 . . . . .

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 . . . . .

c Did the organization receive any payments for indoor tanning services during the year? . . . . .

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 . . . . .

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

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) . . . . .

	Yes	No
33		No
34		No
35a	Yes	
35b	Yes	
35c		No
36		No
37b		No
38a		No
38b		
40b		
40e		No
42b		No
42c		No
44a		No
44b		No
44c		No
44d		No
45a		No
45b		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 . . . . .

	Yes	No
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 . . . . .

**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 . . . . .

	Yes	No
47		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48	
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**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	
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**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 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

<b>Sign Here</b>	***** Signature of officer	2019-06-27
	Rose Almanza Interim EO Type or print name and title	Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name Rachel Pulliam CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00952496
	Firm's name ► Pulliam & Associates Chartered				Firm's EIN ► 82-0419604
	Firm's address ► 7235 W Emerald Street Suite A Boise, ID 837048600				Phone no (208) 322-8525

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ►  Yes  No

## Additional Data

**Software ID:** 18007218  
**Software Version:** 2018v3.1  
**EIN:** 82-0316571  
**Name:** IDAHO BUILDING CONTRACTORS 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 Registered Master Building Program (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a

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

<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p> <p><b>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.</b></p>	
<p><b>29</b> Spike Council (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p><b>29a</b></p>

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

<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p> <p><b>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.</b></p>	
<p><b>30</b> Associates Council (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p><b>30a</b></p>



**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>Spring Meeting</b> (event type)	(b) Event #2 <b>Winter Meeting</b> (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts . . . . .	7,295	5,751		13,046
2 Less Contributions . . . . .				
3 Gross income (line 1 minus line 2) . . . . .	7,295	5,751		13,046
<b>Direct Expenses</b>				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .	943			943
6 Rent/facility costs . . . . .				
7 Food and beverages . . . . .				
8 Entertainment . . . . .				
9 Other direct expenses . . . . .	12,343	5,748		18,091
10 Direct expense summary Add lines 4 through 9 in column (d) . . . . . ►				19,034
11 Net income summary Subtract line 10 from line 3, column (d) . . . . . ►				-5,988

**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))
<b>Revenue</b>				
1 Gross revenue . . . . .				
2 Cash prizes . . . . .				
3 Noncash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
<b>Direct Expenses</b>				
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?  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

<b>a</b>	The organization's facility	13a	%
<b>b</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 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

**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](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection**

Name of the organization

IDAHO BUILDING CONTRACTORS ASSOCIATION

Employer identification number

82-0316571

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Revenue 1	Income-BCA Building, LLC \$2340

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 2	Miscellaneous \$955

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 3	Idaho Publication \$680

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 4	Spike/Associates \$584

# 990 Schedule O, Supplemental Information

Return Reference		Explanation
Other Expenses 1001	Advertising and Promotion \$40	

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$1280

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1003	Information Technology \$1290

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1009	Depreciation \$49

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1012	Insurance \$1185

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	Meetings \$4738

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 2	Register Master Builder \$3665

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	Telephone \$3465

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 4	Bank Charges \$1984

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 5	Area 15 Members \$966

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 6	Associates Council \$433

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 8	Spikes Expenses \$25

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1004	Miscellaneous - Beginning \$158 Miscellaneous - Ending \$109

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1005	Accounts Receivable - Beginning \$370 Accounts Receivable - Ending \$0

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$1005 Prepaid Expenses and Deferred Charges - Ending \$1623

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1	Prepaid Taxes - Beginning \$488 Prepaid Taxes - Ending \$0

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$1250 Accounts Payable and Accrued Expenses - Ending \$1354

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	Payroll Tax Liabilities - Beginning \$1293 Payroll Tax Liabilities - Ending \$0