

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2018

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 instructions and the latest information.

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Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2018 calendar year, or tax year beginning **JUN 1, 2018** and ending **MAY 31, 2019**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>MADISON COUNTY BAR ASSOCIATION</b>		<b>D</b> Employer identification number <b>37-1104412</b>
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>PO BOX 128</b>		<b>E</b> Telephone number
	City or town, state or province, country, and ZIP or foreign postal code <b>EDWARDSVILLE, IL 62025</b>		<b>F</b> Group Exemption Number ▶

**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.MADCOBAR.COM**

**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 ▶ \$ **32,521.**

## 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, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	1,775.
	3	Membership dues and assessments		3	29,000.
	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) <b>SEE SCHEDULE O</b>	8		1,746.	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9		32,521.	
Expenses	10	Grants and similar amounts paid (list in Schedule O) <b>SEE SCHEDULE O</b>	10		10,000.
	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		3,060.
	14	Occupancy, rent, utilities, and maintenance	14		
	15	Printing, publications, postage, and shipping	15		440.
	16	Other expenses (describe in Schedule O) <b>SEE SCHEDULE O</b>	16		42,003.
17	<b>Total expenses.</b> Add lines 10 through 16 ▶	17		55,503.	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18		-22,982.
	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		65,677.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20		0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21		42,695.

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

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**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 Sch. 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
35 a 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	N/A	
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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float:right">▶ <u>37a</u> <u>0.</u></span>			
b Did the organization file Form 1120-POL for this year?	37b		X
38 a 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	N/A	
39 Section 501(c)(7) organizations. Enter.			
a Initiation fees and capital contributions included on line 9	39a	N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A	
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>			
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	N/A	
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 <span style="float:right">▶ <u>N/A</u></span>			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ <u>N/A</u></span>			
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 <span style="float:right">▶ <u>NONE</u></span>			
42 a The organization's books are in care of <span style="float:right">▶ <u>MADISON COUNTY BAR ASSOCIATI</u></span> Telephone no. <span style="float:right">▶ _____</span> Located at <span style="float:right">▶ <u>PO BOX 128, EDWARDSVILLE, IL</u></span> ZIP + 4 <span style="float:right">▶ <u>62025</u></span>			
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		X
If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span> 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 United States?	42c		X
If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span>			
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float:right">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <u>43</u> <u>N/A</u></span>			
44 a 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		
45 a 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		

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	Yes	No
				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

47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47	Yes	No
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
N/A				

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." N/A

(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 Date 8/23/19

Signature of officer [Signature]

Type or print name and title Rebecca Hausman, Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SCOTT WEBER CPA	<u>[Signature]</u>	08/12/19		P00028120
	Firm's name ▶ SCHEFFEL BOYLE	Firm's address ▶ 143 N KANSAS ST EDWARDSVILLE, IL 62025-1770		Firm's EIN ▶ 37-1206530	Phone no. (618) 656-1206

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

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

OMB No 1545-0047

**2018**

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Inspection

Name of the organization

MADISON COUNTY BAR ASSOCIATION

Employer identification number

37-1104412

**FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:**

**DESCRIPTION OF OTHER REVENUE:**

**AMOUNT:**

DONATION INCOME

1,646.

FUNDRAISING INCOME

100.

**TOTAL TO FORM 990-EZ, LINE 8**

**1,746.**

**FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:**

**ACTIVITY CLASSIFICATION: SCHOLARSHIPS**

**GRANTEE NAME: VARIOUS UNDER \$5,000**

**AMOUNT GIVEN:**

**5,000.**

**ACTIVITY CLASSIFICATION: CHARITABLE ORGANIZATIONS**

**GRANTEE NAME: LAND OF LINCOLN LEGAL ASSISTANCE FOUNDATION**

**GRANTEE ADDRESS: 310 EASTON STREET, SUITE 330 ALTON, IL 62002**

**PROPERTY DESCRIPTION: CASH**

**DATE OF GIFT: 07/26/18**

**AMOUNT GIVEN:**

**5,000.**

**TOTAL INCLUDED ON FORM 990-EZ, LINE 10**

**10,000.**

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

**DESCRIPTION OF OTHER EXPENSES:**

**AMOUNT:**

AWARDS

724.

BANK SERVICE CHARGES

535.

CONFERENCES, CONVENTIONS, AND MEETINGS

19,307.

INSURANCE

2,719.

Name of the organization <b>MADISON COUNTY BAR ASSOCIATION</b>	Employer identification number <b>37-1104412</b>
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JURY COFFEE AND WATER	1,542.
LUNCHEON	2,615.
MEMORIALS	1,576.
SUPPLIES	380.
JUDICIAL	7,990.
COMMUNITY RELATIONS - OTHER	4,615.
TOTAL TO FORM 990-EZ, LINE 16	42,003.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - PROMOTE LEGAL PROFESSION AND CULTIVATE PROFESSIONAL RELATIONSHIPS

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:  
 THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.  
 THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.