

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)

OMB No 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form, as it may be made public.

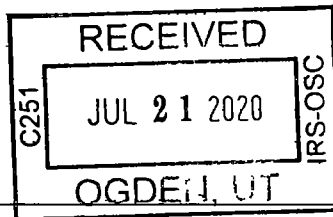
▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**A For the 2019 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

<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>Master Insulators Association</b>		<b>D</b> Employer identification number 38-3026386
	Number and street (or P O box, if mail is not delivered to street address) <b>PO Box 2144</b>		<b>E</b> Telephone number 989-631-6140
	City or town, state or province, country, and ZIP or foreign postal code <b>Midland MI 48641</b>		<b>F</b> Group Exemption Number ▶
			<b>G</b> Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
<b>I</b> Website: <b>N/A</b>			<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>5</b> ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			
<b>L</b> 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. ▶ \$ <b>27,257</b>			

**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	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received																											
	2	Program service revenue including government fees and contracts																											
	3	Membership dues and assessments																27,257											
	4	Investment income																											
	5a	Gross amount from sale of assets other than inventory																											
	5b	Less cost or other basis and sales expenses																											
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																											
	6	Gaming and fundraising events																											
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																											
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																												
	6c	Less direct expenses from gaming and fundraising events																											
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																												
b	Less cost of goods sold																												
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																												
8	Other revenue (describe in Schedule O)																												
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																27,257												
Expenses	10	Grants and similar amounts paid (list in Schedule O)																											
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits																											
	13	Professional fees and other payments to independent contractors																735											
	14	Occupancy, rent, utilities, and maintenance																											
	15	Printing, publications, postage, and shipping																											
	16	Other expenses (describe in Schedule O)																25,496											
17	<b>Total expenses.</b> Add lines 10 through 16																26,231												
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)																1,026											
	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)																88,034											
	20	Other changes in net assets or fund balances (explain in Schedule O)																											
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																89,060											



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2019)

SCANNED MAY 07 2021

**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	84,589	22	89,060
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	3,445	24	
25 Total assets	88,034	25	89,060
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)	88,034	27	89,060

**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

	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)
What is the organization's primary exempt purpose? <u>Resolving problems and issues of the Insulation Industry</u>	
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 <input type="checkbox"/>	28a
29	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
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)	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
Michael Williams Director	0.50	0	0	0
John Lyons Vice President	0.50	0	0	0
Robert Williams Treasurer	1.00	0	0	0
Tom Dylenski President\Secretary	0.50	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

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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
37b 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?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b 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
40b 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
40c 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d 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

**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

**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

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  Yes  No

**49a** Did the organization make any transfers to an exempt non-charitable related organization?  Yes  No

**b** If "Yes," was the related organization a section 527 organization?  Yes  No

**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 ▶ \_\_\_\_\_

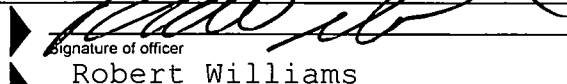
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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** Date 7-13-2020  
  
 Signature of officer: Robert Williams Treasurer  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name <u>Tara L Stensrud</u>	Preparer's signature	Date <u>07/12/20</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01284969</u>
Firm's name ▶ <u>Yeo &amp; Yeo, P.C.</u>	Firm's EIN ▶ <u>38-2706146</u>			
Firm's address ▶ <u>6018 Eastman Ave. Midland, MI 48640-2518</u>	Phone no <u>989-631-6060</u>			

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

**2019****Open to Public  
Inspection**

Name of the organization

Master Insulators Association

Employer identification number

38-3026386

## Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Conferences	\$ 14,196
Insurance	\$ 337
Fees	\$ 129
Member services	\$ 7,199
Dues	\$ 2,635
Contributions	\$ 1,000
Total \$	25,496

## Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Prepaid Expenses and Deferred Charges	\$ 3,445	\$ 0
Computers	\$ 3,022	\$ 3,022
Less Accumulated Depreciation	\$ 3,022	\$ 3,022
Total \$	3,445	\$ 0

## Form 990-EZ, Part III, Line 28 - First Accomplishment

To provide an instrument through which members of the Heat and Frost Insulation Industry may coordinate their efforts in handling common problems. The association has meetings of its members and directors to determine various problems affecting the industry.