

Form 990-EZ

OMB No 1545-0047

# Short Form

## Return of Organization Exempt From Income Tax

2019

Department of the Treasury  
Internal Revenue Service

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.

Open to Public  
Inspection

A For the 2019 calendar year, or tax year beginning		July 1	, 2019, and ending	June 30																																																																																							
<input checked="" type="checkbox"/> 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 Name of organization</b> Idaho Onion Growers' Association <b>D Employer identification number</b> 1DAH 820408631																																																																																									
		<b>E Telephone number</b> 2088880988																																																																																									
		<b>F Group Exemption Number</b> 05																																																																																									
<b>G Accounting Method</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <b>Other (specify)</b> ►				<b>H Check</b> <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)																																																																																							
<b>I Website:</b> ►																																																																																											
<b>J Tax-exempt status (check only one)</b> — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 5 ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																																																																																											
<b>K Form of organization</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other																																																																																											
<b>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</b>				► \$ 96796																																																																																							
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)																																																																																											
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>																																																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1</td> <td style="width: 10%;">Contributions, gifts, grants, and similar amounts received</td> <td style="width: 10%;">1</td> </tr> <tr> <td>2</td> <td>Program service revenue including government fees and contracts</td> <td>2</td> </tr> <tr> <td>3</td> <td>Membership dues and assessments</td> <td>3 54308</td> </tr> <tr> <td>4</td> <td>Investment income</td> <td>4 1204</td> </tr> <tr> <td>5a</td> <td>Gross amount from sale of assets other than inventory</td> <td>5a</td> </tr> <tr> <td>5b</td> <td>Less cost or other basis and sales expenses</td> <td>5b</td> </tr> <tr> <td>5c</td> <td>Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)</td> <td></td> </tr> <tr> <td>6</td> <td>Gaming and fundraising events</td> <td></td> </tr> <tr> <td>6a</td> <td>Gross income from gaming (attach Schedule G if greater than \$15,000)</td> <td>6a</td> </tr> <tr> <td>6b</td> 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<td>Grants and similar amounts paid (list in Schedule O)</td> <td>10 20000</td> </tr> <tr> <td>11</td> <td>Benefits paid to or for members</td> <td>11 2900</td> </tr> <tr> <td>12</td> <td>Salaries, other compensation, and employee benefits</td> <td>12 18000</td> </tr> <tr> <td>13</td> <td>Professional fees and other payments to independent contractors</td> <td>13</td> </tr> <tr> <td>14</td> <td>Occupancy, rent, utilities, and maintenance</td> <td>14</td> </tr> <tr> <td>15</td> <td>Printing, publications, postage, and shipping</td> <td>15 3738</td> </tr> <tr> <td>16</td> <td>Other expenses (describe in Schedule O)</td> <td>16 30799</td> </tr> <tr> <td>17</td> <td><b>Total expenses.</b> Add lines 10 through 16</td> <td>17 75437</td> </tr> <tr> <td>18</td> <td>Excess or (deficit) for the year (subtract line 17 from line 9)</td> <td>18 -2791</td> </tr> <tr> <td>19</td> <td>Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure 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For Paperwork Reduction Act Notice, see the separate instructions.

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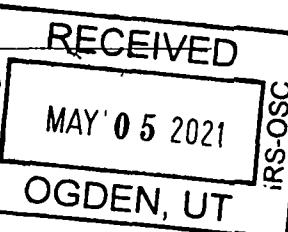
Form 990-EZ (2019)

99/10

Proc As On 99  
SCANNED NOV 16 2021  
Revenue

04/26/2022 6 JUL 02 2022

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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

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	203770	<b>22</b> 200979
<b>23</b> Land and buildings		<b>23</b>
<b>24</b> Other assets (describe in Schedule O)		<b>24</b>
<b>25</b> <b>Total assets</b>	203770	<b>25</b> 200979
<b>26</b> <b>Total liabilities</b> (describe in Schedule O)		<b>26</b>
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	203770	<b>27</b> 200979

**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 II.

What is the organization's primary exempt purpose? Education

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. Annual Meeting - Conference** that lets the members hear about research projects and other items of interest.

(Grants \$  ) If this amount includes foreign grants, check here

If this amount includes foreign grants, check here

29

(Grants \$  ) If this amount includes foreign grants, check here

If this amount includes foreign grants, check here

30

(Grants \$  ) If this amount includes foreign grants, check here  ▶

31 Other program services (describe in Schedule Q)

Other program services (describe in Schedule G)  If this amount includes foreign grants, check here

22 Total program service expenses (add lines 28a through 28c)  If this amount includes foreign grants, check here

**Part IV—List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV).**

**List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated). Check if the organization used Schedule C to respond to any question in this Part IV.

**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 Yes  No

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 33  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  35b  35c

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 36

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a  37b

b Did the organization file Form 1120-POL for this year? 38a

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

b If "Yes," complete Schedule L, Part II, and enter the total amount involved 39  39a  39b

39 Section 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities 40a

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 40c

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 40d

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40e

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

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

42a The organization's books are in care of ► Idaho Onion Growers' Association Telephone no ► 208880988 Located at ► 55 SW 5th Ave, Suite 100, Meridian, ID ZIP + 4 ► 83642-8603 42b  42c

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 United States? If "Yes," enter the name of the foreign country ► 43

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

	Yes	No
46		✓

#### 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		
49a		
49b		

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

1 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"

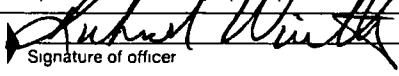
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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



8/27/2020

Sign  
Here

Signature of officer

Date

► Richard Waitley, Executive Director

► Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no		

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

►  Yes  No

**SCHEDULE G**  
**(Form 990 or 990-EZ)****Supplemental Information Regarding Fundraising or Gaming Activities**Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2019**Open to Public  
Inspection

Name of the organization

Idaho Onion Growers' Association

Employer identification number

82-0408631

**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

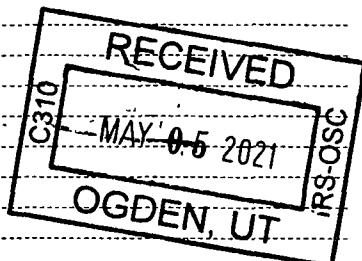
a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

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

2b 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 fundraiser have custody or control of contributions?	(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		Yes	No		
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 Annual Meeting (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	41284			41284
	2 Less Contributions	0			0
	3 Gross income (line 1 minus line 2)	41284			41284
Direct Expenses	4 Cash prizes	100			100
	5 Noncash prizes	0			0
	6 Rent/facility costs	4279			4279
	7 Food and beverages	12225			12225
	8 Entertainment	0			0
	9 Other direct expenses	7546			7546
	10 Direct expense summary Add lines 4 through 9 in column (d)				► 24150
	11 Net income summary Subtract line 10 from line 3, column (d)				► 17134

**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				
	2 Cash prizes				
	3 Noncash prizes				
Direct Expenses	4 Rent/facility costs				
	5 Other direct expenses				
	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	[REDACTED]
	7 Direct expense summary Add lines 2 through 5 in column (d)				► [REDACTED]
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				► [REDACTED]

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

13a	%
13b	%

a The organization's facility

b An outside facility

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

\_\_\_\_\_

\_\_\_\_\_

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**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  
Idaho Onion Growers' Association

Employer identification number  
82-0408631

Form 990-EZ, Part 1, Line 10, Grants and similar amounts paid

\$20,000 was paid to University of Idaho for the Idaho Center for Plant & Soil Health at the Parma Research & Extension Center

Form 990-EZ, Part 1, Line 16, Other expenses

Affiliate Memberships \$1481

ANRI-PAC \$1000

Board Meetings \$1107

Board Travel \$6

Computer Service \$45

Director Travel \$277

Gifts & Memorals \$181

Industry Relations \$6256

Legislative Expense \$528

Merchant Fees \$1348

NOA Travel \$17844

Office Supplies \$281

Storage \$187

Telephone \$258

Total Other expenses \$30799