EXTENDED TO MAY 17, 2021

Form :990-T	E	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))								
	For col	lendar year 2019 or other tax year beginning JU					מת 30 202	,	2019	1
Department of the Treasury		Go to www.irs.gov/Form9	90T for in	structi	ons and the lat	est inform	nation.	— L		
Internal Revenue Service		Do not enter SSN numbers on this form					ration is a 501(c)(3)		Open to Public Inspect 501(c)(3) Organizations over identification numb	
A Check box if address changed		Name of organization (Check box	if name o	hanged	f and see instru	ctions.)		(Empl	(Employees' trust, see instructions)	
8 Exempt under section	Print	IOWA HIGH SCHOOL A	THLE	TIC	ASSN.				20-8062466	
X 501(c)(3 0 7	or <u>T</u> ype	Number, street, and room or suite no. If	a P.O. bo	x, see II	nstructions				ated business activity c nstructions)	ode
408(e) 220 (e)		1605 S. STORY	4							
408A 530(a) 529(a)		City or town, state or province, country, BOONE, IA 50036	and ZIP o	r foreig	n postal code			541	800	
C Book value of all assets at end of year		F Group exemption number (See instructions.)								
17,327,2			01(c) cor		n 501	l(c) trust	401(a) trust	Other tr	ust
	•	tion's unrelated trades or businesses	-	4			the only (or first) u			
•		EE STATEMENT 1					, complete Parts I-V.			
		ce at the end of the previous sentence, con	mplete Pa	erts I an	d II, complete a	a Schedule	e M for each addition	nal trade	or	
business, then complete f				at auba	diarii eentrelle	d araun?			s X No	
		oration a subsidiary in an affiliated group lifying number of the parent corporation.	-	าเ-รยบร	idiary controller	u group?		Ye	S A NO	
		CHOMAS KEATING				Teleph	none number	515) 432-201	1
		de or Business Income			(A) inco		(B) Expense		(C) Net	<u> </u>
1a Gross receipts or sales				1			 	•	# " J	\nearrow
b Less returns and allow		c Balance	•	1 c				٠, ١		1
2 Cost of goods sold (So		A, line 7)	-	2				· ·		\neg
3 Gross profit Subtract	line 2 fr	om line 1c		3			·			
4a Capital gain net incom	e (attac	h Schedule D)		4a				. /		
b Net gain (loss) (Form	4797, P	art II, line 17) (attach Form 4797)		4b					_	
c Capital loss deduction	for trus	sts		4c						
5 Income (loss) from a p	partners	thip or an S corporation (attach statement))	5						
6 Rent income (Schedul	le C)			6	<u> </u>					
7 Unrelated debt-finance	ed incon	ne (Schedule E)		7						
·		nd rents from a controlled organization (So		8						
		n 501(c)(7), (9), or (17) organization (Sch	redule G)		/		· · · · · · · · · · · · · · · · · · ·			
10 Exploited exempt activ	•	,		10/						
11 Advertising income (S		•		11						
12 Other income (See ins		· · · · · · · · · · · · · · · · · · ·		12		0.	٠. د			
13 Total Combine lines Part II Deduction	ns No	ot Taken Elsewhere (See instru	ctions fo		tens on ded					
(Deductions	must b	e directly connected with the unrelate	ed busin	ess in	ome EIV		0	·		
14 Compensation of offi	cers, dır	rectors, and trustees (Schedule K)	၈	, ₁			ည်	14		
15 Salaries and wages			569	rt	B 0 1 2	020	0	15		
16 Repairs and maintena	ance		"				(S)	16		
17 Bad debts				00	GDEN,	i i i i	=	_17		
18 Interest (attach sched	dule) (se	ee instructions)	ec-montes		JULIY,	U I		18	 -	
19 Taxes and licenses		2001			1	00 1		19		
20 Depreciation (attach i		•				20 21a		21b		
•	iilled on	Schedule A and elsewhere on return			نا د	<u> </u>		$\overline{}$		
22 Depletion23 Contributions to dejet	rrad oor	magnestion plans						22		
Contributions to defeEmployee benefit pro		הואים ויטוואמיוים וויטוואמיוים וויטוואמיוים						24		
25 Excess exempt expen		hedule I)		_	_			25		
26 Excess readership co								26		
27 Other deductions (att			K) 1'	1)			27		
28 Total deductions. Ad		-	/ (\)	1	X			28		0.
,		ncome before net operating loss deduction	. Subtrac	t lipe 28	from line 13			29		0.
,		oss arising in tax years beginning on or af	•	_						
(see instructions)	-						\mathcal{O}_{\bullet}	30		0.
31 Unrelated business ta	axable in	ncome. Subtract line 30 from line 29						31		0.
000701 01 07 00 I HA EA		work Raduction Act Notice cae instruction	nc				_	,	Form 990-T (20101

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	990-T (2019)	<u></u>	20-806	2466 Page 2
Ра		Total Unrelated Business Taxable Income		
32	Total of	unrelated business taxable income computed from all unrelated trades of businessps (see instructions)	32	53,381.
33	` Amoun	ts paid for disallowed fringes	33	
34	•	ble contributions (see instructions for limitation rules)	34	0.
35		nrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	53,381.
36		^ F	36	
		34		53,381.
37		f unrelated business taxable income before specific deduction. Subtract line 36 from line 35		
38	•	c deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39		ted business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37,	1 1	
		ne smaller of zero or line 37	39	52,381.
<u> Pa</u>	rt IX	Tax Computation 10	1	
40	Organia	zations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40]	11,000.
41	Trusts	Taxable at Trust Rates See instructions for tax computation. Income tax on the amount on line 39 from:	1	
	_	ax rate schedule or Schedule D (Form 1041)	41	
42		ax. See instructions	\$2	
	•	tive minimum tax (trusts only)	43	
43		` " (S) 2		
44	_	Noncompliant Facility Income. See instructions	44	11 000
45		Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	11,000.
Pa	-57	Táx and Payments	· 	
46	- •	tax credit (corporations attach Form 1118 / rusts/attach Form 1116) 46a	• 1	•
1	b Other c	redits (see instructions)		
	c General	I business credit. Attach Form 3800		
1	d Credit f	for prior year minimum tax (attach Form 8801 or 8827)		
	e Total çı	redits. Add lines 46a through 46d	46e	
47	Subtrac	ct line 46e from line 45	47	11,000.
48	Other ta	axes. Check if from. Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schadule)	48	
49		ax Add lines 47 and 48 (see instructions)		11,000.
50		et 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3 k	50	0.
		10/1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	" -	
	•		· '	
		V	1 "	
		posited with Form 8868	, , <u>, , , , , , , , , , , , , , , , , </u>	
	•	organizations: Tax paid or withheld at source (see instructions)	.*;`	
	e Backup	withholding (see instructions) 5te	` .	
	f Credit f	or small employer health insurance premiums (attach Form 8941)	. :	
	g Other c	redits, adjustments, and payments Form 2439		
	F0	orm 4136 Other Total ▶ 51/9		
52	Total pa	ayments Add lines 51a through 51g		17,087.
53	Estimat	ted tax penalty (see instructions). Check if Form 2220 is attached 🕨 🗓	53	
54		e. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
1 .55		yment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	6,087.
56		ne amount of line 55 you want: Credited to 2020 estimated tax	56	0.
<u> </u>		Statements Regarding Certain Activities and Other Information (see instructions)	1	
57		time during the 2019 calendar year, did the organization have an interest in or a signature or other authority		Yes No
37	-			105 110
		financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file		
		Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country		-
	here	<u> </u>		X X
58	_	the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
	If "Yes,"	see instructions for other forms the organization may have to file.		
59	Enter th	ne amount of tax-exempt litterest received or accrued during the tax year 🕨 💲		
٠.		nder penalties of perjury. I declare that Mayerskamined this return, including accompanying schedules and statements, and to the best of my knowledg priect, and complete. Destiration of prepared other than taxpayer) is based on all information of which preparer has any knowledge. If	e and belief it is t	rue,
Sig	•		the IRS discuss t	this return with
Her	e		preparer shown be	
		Signature of officer Date Title	uctiona)? X	Yes No
		Print/Type preparer's name Arepaner's signature Date Check if	PTIN	
Pai	: <i>A</i>	self- employed	J	
		WILLIAM J BAUER 10:00	P0206	9528
	parci	Firm's name MERIWETHER, WILSON, AND COMPANY, PLLC Firm's EIN	42-07	
Us	e Only	4500 WESTOWN PARKWAY, SUITE 140		
		Firm's address ► WEST DES MOINES, IA 50266-6717 Phone no. 51	5-223-	0002
92271	1 01-27-20	THOREMS. 31		990-T (2019)
			1 01111	(2010)

Schedule A - Cost of Good	s Sold. Enter n	ethod of inver	ntory v	aluation > N/A					_
1 Inventory at beginning of year	1		6	Inventory at end of year		6		_	
2 Purchases	2		7	Cost of goods sold. St	ubtract l	line 6	-	-	_
3 Cost of labor	3			from line 5 Enter here	and in I	Part I,			
4a Additional section 263A costs				line 2			7		
(attach schedule)	4a		8	Do the rules of section	263A (with respect to		Yes No	0
 Other costs (attach schedule) 	4b			property produced or a	cquired	I for resale) apply to			ان
5 Total Add lines 1 through 4b	5			the organization?					
Schedule C - Rent Income	(From Real P	roperty and	l Per	sonal Property L	ease	d With Real Prope	erty)		
(see instructions)									_
1. Description of property									
(1)	·							· · · · · · · · · · · · · · · · · · ·	_
(2)							-		
(3)							-		_
(4)			_						_
	2. Rent received	or accrued							_
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	e than	of rent for p	personal	onal property (if the percental property exceeds 50% or if ed on profit or income)	ge 	3(a) Deductions directly of columns 2(a) and	connected t d 2(b) (attac	with the income in th schedule)	
(1)		<u></u>							_
(2)									_
(3)									_
(4)									_
Total	0.	otal			0.				_
c) Total income Add totals of columns here and on page 1, Part I, line 6, column	n (A)	>			0.	(b) Total deductions Enter here and on page 1 Part I, line 6, column (B)	<u> </u>	0	<u>. </u>
Schedule E - Unrelated Deb	ot-Financed In	ncome (see	ınstru	ctions)					_
			,	. Gross income from		Deductions directly connected to debt-finance		or allocable	
1. Description of debt-fit	nanced property			or allocable to debt- financed property	(a) Straight line depreciation (attach schedule)		(b) Other deductions (attach schedule)		
(1)			1			·····	 		_
(2)			1						_
(3)		***	1						
(4)	<u> </u>								_
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average ac of or allo debt-financi (attach s	cable to ed property	6	Column 4 divided by column 5		7 Gross income reportable (column 2 x column 6)		Allocable deductions mn 6 x total of columns 3(a) and 3(b))	,
(1)	 		1	%			 		_
(2)				%			1		_
(3)				%					_
(4)				%			1		_
···	•	 				nter here and on page 1, Part I, line 7, column (A)		here and on page 1, I, line 7, column (B)	
Totals				▶		0.		0	
Total dividends-received deductions in	ncluded in column 8					<u> </u>	T	0	

Form 990-T (2019) IOWA I	HIGH S	<u>CHOOL</u>	ATHL	ETIC .	ASSN.				<u> 20-80</u>	<u>6246</u>	Page 4
Schedule F - Interest,	Annuitie	s, Roya	lties, an	, ——			<u>-</u>	tion	see in:	structio	ns)
Name of controlled organize	ation	Identif	nployer fication nber	3. Net un	empt Controlled Organization Net unrelated income ss) (see instructions) 4. Total payments of the payments o		stal of specified 5. 6		5. Part of column 4 that is included in the controlling organization's gross income		6. Deductions directly connected with income in column 5
(1)		 		 				\vdash		-+	
(1)		 		<u> </u>		 -	***	\vdash		-	
(3)				 						$\overline{}$	····
(4)				 				_			
Nonexempt Controlled Organ	nizations					'	_	Ь			
7. Taxable Income	8. Net u	inrelated incor		9. Total	of specified payr made	nents	10. Part of colur in the controlli gross	πn 9 tha ng orga s income	nization's	11. P	leductions directly connected th income in column 10
(1)	 									<u> </u>	
(2)	 										
(3)				 	-						······································
(4)											
				-	31-7		Add colur Enter here and line 8, c		1, Part I,		odd columns 6 and 11 here and on page 1, Part I line 8, column (B)
Totals						<u> </u>			0.		0.
Schedule G - Investme		ne of a	Section	501(c)(7	7), (9), or (⁻	17) Org	anization				
(see ins	tructions)				, ···						
1. Des	1. Description of income				2. Amount of	income	 Deduction directly connected (attach sched) 	cted	4. Set- (attach s	asides schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)											
(2)											
(3)											
(4)					C-1 b				L		C-111
					Enter here and o Part I, line 9, col				•	٠	Enter here and on page 1, Part I, line 9, column (B)
Totals	· <u>-</u>				<u> </u>	0.					0.
Schedule I - Exploited (see instr		Activity	Income	e, Other	Than Adv	ertisin	g Income				
Description of exploited activity	unrelated	àross business e from business	directly of with pro of uni	penses connected oduction elated s income	4. Net incomfrom unrelated business (cominus column gain, compute through	trade or lumn 2 n 3) If a a cols 5	5. Gross inco from activity the is not unrelate business inco	hat ed	6 E×p attribut colur	able to	7. Excess exempt expenses (column 6 minus column 5 but not more than column 4)
(1)											
(2)											
(3)											
(4)	Enter her page 1 line 10,	, Part I,	page 1	re and on I, Part I, col (B)	<u> </u>						Enter here and on page 1, Part II, line 25
Totals >	1	0.		0.	<u> </u>						0.
Schedule J - Advertisi					1: 1 - 11	Dari-					
Part I Income From	Periodic	als Rep	orted or	n a Cons	solidated	Basis					
1. Name of periodical		2. Gross advertising income		3 Direct ertising costs	4. Adverti or (loss) (co cot 3) If a ga cots 5 th	ol 2 minus iin, compute	5. Circulati		6. Reade		7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)											
(2)									<u> </u>		1
(3)					-		———				-{
(4)					 		 				
Totals (carry to Part II, line (5))	•		0.	0							0.
											Form 990-T (2019)

	7	
Part II	Income From Periodicals Reported on a Separate Basis	(For each periodical listed in Part II, fill in
•	columns 2 through 7 on a line-by-line basis)	

Name of periodical		2. Gross advertising income	3. Direct advertising gain or (loss) (col. 2 minus col. 3) if a gain, compute cols 5 through 7		5. Circulation income	6. Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)	
(1)								
(2)								
(3)								
(4)					·-			
Totals from Part I	▶	0.	0.	******			0	
		Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)]			Enter here and on page 1, Part II, line 26	
Totals, Part II (lines 1-5)	▶	0.	0.			· •	0.	

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

	1. Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)			%	
(2)			%	
(3)			%	
(4)			%	
Total. Enter her	re and on page 1, Part II, line 14		•	0.

Form 990-T (2019)

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

For calendar year 2019 or other tax year beginning JUL 1, 2019 and ending JUN 30, 2020

2019

OMB No 1545-0047

1

ENTITY

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury Internal Revenue Service ▶ Go to www.irs.gov/Form990T for instructions and the latest information.
 ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Name of the organization

IOWA HIGH SCHOOL ATHLETIC ASSN.

Unrelated Business Activity Code (see instructions)

541800

	Describe the unrelated trade or business ADVERTISI	NG .	AND SPONSORSH	IPS	
'Pai	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales 37,250.				
b	Less returns and allowances c Balance ▶	1c	37,250.		
2	Cost of goods sold (Schedule A, line 7)	2			1
3	Gross profit Subtract line 2 from line 1c	3	37,250.		<u> </u>
4 a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	Capital loss deduction for trusts	4c		,	
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17)				
	organization (Schedule G)	9_			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (See instructions, attach schedule)	12		1	
13	Total. Combine lines 3 through 12	13	37,250.		37,250.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	2,216.
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	1,305.
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule) SEE STATEMENT 2	27	1,609.
28	Total deductions. Add lines 14 through 27	28	5,130.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	32,120.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	30	0.
31	Unrelated business taxable income Subtract line 30 from line 29	31	32,120.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
PRINTING MAILING POSTAGE AND FREIGHT AD SERVER PROGRAM COMMISSIONS		542. 17. 61. 867. 122.
TOTAL TO SCHEDULE M, PART	II, LINE 27	1,609.

<u> </u>							ENTITY	1
Form 990-T (2019) IOWA HIGH	SCHOOT.	አ ጥዚፒ.ምጥፒር	a C	CN		20-806	2466	Page :
Schedule A - Cost of Goods	Sold. Enter	method of inven	tory v	aluation ► N/A	<u> </u>	20 000	2400	
1 Inventory at beginning of year	1	·		Inventory at end of ye			6	
2 Purchases	2		7	Cost of goods sold. S		line 6		
3 Cost of labor	3		7	from line 5. Enter here			[[
4a Additional section 263A costs			1	line 2			7	
(attach schedule)	4a		8	Do the rules of section	n 263A (1	with respect to		Yes No
b Other costs (attach schedule)	4b		_	property produced or	for resale) apply to			
5 Total Add lines 1 through 4b	5		<u> </u>	the organization?			X	
Schedule C - Rent Income (From Real	Property and	Per	sonal Property I	_ease	d With Real Prop	erty)	
(see instructions)								
Description of property								
(1)								
(2)						 		
(3)								
(4)	9 Post recov	ed or accrued				, 	 _	
(a) From personal property (if the perc			nd nere	onal property (if the percenta	100	3(a) Deductions directly		
rent for personal property is more 10% but not more than 50%)	than	` of rent for p	ersonal	property exceeds 50% or if ed on profit or income)		columns 2(a) a	nd 2(b) (attach schedu	- ————————————————————————————————————
(1)			•					
(2)								
(3)								
(4)								
Total	0.	Total			0.			
c) Total income. Add totals of columns 2 nere and on page 1, Part I, line 6, column		ter -			0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	•	0.
Schedule E - Unrelated Deb	t-Financed	Income (see	ınstru	ctions)				
			2	. Gross income from		3. Deductions directly con to debt-finance		ole
1. Description of debt-fine	anced property			or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other d (attach so	
(1)					†		 	
(2)								
(3)								
(4)								
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis allocable to nced property h schedule)	6	Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	(column 6 x to	e deductions otal of columns nd 3(b))
(1)				%				
(2)			<u> </u>	%_	<u> </u>			
(3)			<u> </u>	%	<u> </u>			
(4)				%	<u> </u>	·	ļ	<u>. </u>
						nter here and on page 1, Part I, line 7, column (A)	Enter here and Part I, line 7,	

0.

0.

0.

Totals

Total dividends-received deductions included in column 8

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

ENTITY

OMB No 1545-0047

2

2019

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning JUL 1, 2019 and ending JUN 30, 2020

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
 ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Nam	of the organization IOWA HIGH SCHOOL ATHLET:	Employer identification number 20-8062466				
	Jurelated Business Activity Code (see instructions) ▶ 90009					
	Describe the unrelated trade or business PLAQUE SA					
Pa			(A) Income	(B) Expenses	;	(C) Net
1 a	Gross receipts or sales 38,555.					
ь	Less returns and allowances c Balance	1c	38,555.			
2	Cost of goods sold (Schedule A, line 7)	2				
3	Gross profit Subtract line 2 from line 1c	3	38,555.			38,555.
4 a	Capital gain net income (attach Schedule D)	4a				
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b				
С	Capital loss deduction for trusts	4c		<u> </u>	\neg	
5	Income (loss) from a partnership or an S corporation (attach					
	statement)	5				
6	Rent income (Schedule C)	6				
7	Unrelated debt-financed income (Schedule E)	7				
8	Interest, annuities, royalties, and rents from a controlled			 -		
	organization (Schedule F)	8				
9	Investment income of a section 501(c)(7), (9), or (17)					
	organization (Schedule G)	9			_	
10	Exploited exempt activity income (Schedule I)	10_				
11	Advertising income (Schedule J)	11		-		
12	Other income (See instructions, attach schedule)	12				
13	Total. Combine lines 3 through 12	13	38,555.			38,555.
Pa	Deductions Not Taken Elsewhere (See instruction directly connected with the unrelated business in			uctions.) (Ded	uctio	ns must be
14	Compensation of officers, directors, and trustees (Schedule K)			ļ	14	
15	Salaries and wages			ļ.	15	14,376.
16	Repairs and maintenance			ļ.	16	
17	Bad debts			1	_17	
18	Interest (attach schedule) (see instructions)			-	18	4 5 5 5
19	Taxes and licenses) (ŀ	19	1,350.
20	Depreciation (attach Form 4562)		20			!
21	Less depreciation claimed on Schedule A and elsewhere on return		21a		21b	
22	Depletion			ļ	22	
23	Contributions to deferred compensation plans			1	23	
24	Employee benefit programs			Ļ	24	
25	Excess exempt expenses (Schedule I)			L	25	

LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business taxable income Subtract line 30 from line 29

Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see

Excess readership costs (Schedule J)

Total deductions. Add lines 14 through 27

Other deductions (attach schedule)

Schedule M (Form 990-T) 2019

11,007.

26,733.

11,822.

11,822.

0.

26

27

28

29

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SEE STATEMENT 3

instructions)

26

27

28

29

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
PRINTING PLAQUE SUPPLIES POSTAGE AND FREIGHT		1,151. 7,975. 1,881.
TOTAL TO SCHEDULE M, PART I	I, LINE 27	11,007.

_	 	

Form 990-T (2019) IOWA HIGH	CCHOOT	አጥኒነ፣ ውጥ፣ /	י אכ	CNI		20-8062	0.466	Page 3	
Schedule A - Cost of Good	S Sold. Enter	method of inve	ntory v	valuation ► N/A		20-8062			
1 Inventory at beginning of year	1	11100100 01 11110		Inventory at end of yea		<u> </u>	6		
2 Purchases	2		_	Cost of goods sold Su		line 6			
3 Cost of labor	3		┦ ′	from line 5. Enter here					
4a Additional section 263A costs			7	line 2	Q110 111]	7		
(attach schedule)	4a	8 Do the rules of section 26				with respect to	Yes	No	
b Other costs (attach schedule)	4b		٦ľ	property produced or a	•	<u> </u>			
5 Total Add lines 1 through 4b	5		7	the organization?	т. т		X		
Schedule C - Rent Income (see instructions)	(From Real	Property and	d Per	sonal Property L	ease	d With Real Prope	erty)		
1 Description of property					_		· · · · · · · · · · · · · · · · · · ·		
			_		-				
(1)									
(3)	 								
(4)		_ .							
(4)	2. Rent receiv	ed or accrued				T			
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	centage of	(b) From real of rent for	personal	conal property (if the percentage property exceeds 50% or if sed on profit or income)	<u></u>	e 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)			
(1)				,		-			
(2)									
(3)				· -					
(4)				**.					
Total	0.	Total			0.				
(c) Total income. Add totals of columns here and on page 1, Part I, line 6, column	` ' ' '	ter			0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	_	0.	
Schedule E - Unrelated Deb		Income (see	ınstru	ctions)		1	<u> </u>		
				· · ·		3. Deductions directly conn			
			2	Gross income from or allocable to debt-	/a\	to debt-finance		(b) Other deductions	
1 Description of debt-fir	nanced property			financed property	(4)	(attach schedule)	(attach schedule	nis •)	
(1)			+				 		
(2)									
(3)	-	**	1						
(4)									
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	4. Amount of average acquisition debt on or allocable to debt-financed 5. Average adjusted basis of or allocable to			Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6) 8 Allocable (column 6 x to 3(a) ar		olumns	
(1)				%					
(2)				%					
(3)				%					
(4)				%					
						nter here and on page 1, Part I, line 7, column (A)	Enter here and on pa Part I, line 7, column		
Totals				▶		0.		0.	
Total dividends-received deductions in	ncluded in column	18				>		0.	

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

om an ENTITY

2019

OMB No 1545-0047

3

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning JUL 1, 2019 and ending JUN 30, 2020

► Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection for 501(c)(3) Organizations Only

Name of the organization IOWA HIGH SCHOOL ATHLETIC ASSN. Employer identification 20 - 80 6					ntıfıcatı	
t	Inrelated Business Activity Code (see instructions) > 90009					
	Describe the unrelated trade or business UNRELATED	TI	CKET SALES			
Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expense	es	(C) Net
1 a	Gross receipts or sales 25,070.					
b	Less returns and allowances c Balance	1c	25,070.		ı	. · ·
2	Cost of goods sold (Schedule A, line 7)	2		1		
3	Gross profit Subtract line 2 from line 1c	3	25,070.			25,070.
4 a	Capital gain net income (attach Schedule D)	4a			-,	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b	-	-		
С	Capital loss deduction for trusts	4c		-		
5	Income (loss) from a partnership or an S corporation (attach					
	statement)	5		•		
6	Rent income (Schedule C)	6		_		-
7	Unrelated debt-financed income (Schedule E)	7				
8	Interest, annuities, royalties, and rents from a controlled					
	organization (Schedule F)	8				
9	Investment income of a section 501(c)(7), (9), or (17)					
	organization (Schedule G)	9				
10	Exploited exempt activity income (Schedule I)	10				
11	Advertising income (Schedule J)	11		···		
12	Other income (See instructions, attach schedule)	12				
13	Total. Combine lines 3 through 12	13	25,070.			25,070.
Paı	directly connected with the unrelated business in			uctions.) (De		ns must be
14	Compensation of officers, directors, and trustees (Schedule K)				14	
15	Salaries and wages				15	
16	Repairs and maintenance				16	
17	Bad debts				17	
18	Interest (attach schedule) (see instructions)				18	878.
19	Taxes and licenses		1 1		19	0/0.
20	Depreciation (attach Form 4562)		20		- 	
21	Less depreciation claimed on Schedule A and elsewhere on return		21a		21b	
22	Depletion Country to the state of the state				22	
23	Contributions to deferred compensation plans				23	
24	Employee benefit programs				1	
25	Excess exempt expenses (Schedule I)				25	
26	Excess readership costs (Schedule J)		ሮፑፑ ሮጥልጥፔ	MENT /	26 27	14,753.
27	•					15,631.
28	Total deductions. Add lines 14 through 27	ation C	Subtract line 20 from line 4	2	28	9,439.
29 30	Unrelated business taxable income before net operating loss deduction for net operating loss arising in tax years beginning on o			J	29	<u> </u>
30	instructions)	aileí	odiluary 1, 2010 (366		30	0.
31	Unrelated business taxable income Subtract line 30 from line 29				31	9,439.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

IOWA	HIGH	SCHOOL	ATHLETIC	ASSN.
TOME	11 7 7 11	PCHOOL	TITTLIT	TODIA.

20-8062466

FORM 990-T- (M)	OTHER DEDUCTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
MARKETING PAYMENT AD SERVER		14,320. 433.
TOTAL TO SCHEDULE M, PART II, LI	INE 27	14,753.

Form 990-T (2019)						ENTITY	3 Page
· IOWA HIGH	SCHOOL	ATHLETIC	ASSN.		20-806	2466	1 age
Schedule A - Cost of Good	s Sold. Enter	method of invent	tory valuation > N/	A			
1 Inventory at beginning of year	1		6 Inventory at end of y	rear		6	
2 Purchases	2		7 Cost of goods sold.		line 6		
3 Cost of labor	3		from line 5. Enter he]	
4a Additional section 263A costs			line 2		,	7	
(attach schedule)	4a		8 Do the rules of section	on 263A (with respect to		Yes No
b Other costs (attach schedule)	4b		property produced o	•	•		
5 Total Add lines 1 through 4b	5		the organization?		,		
Schedule C - Rent Income	(From Real	Property and	Personal Property	Lease	d With Real Prop	erty)	X
(see instructions)	•		•		·		
Description of property							
(1)			. 				
(2)							
(3)							
(4)							
	2. Rent receiv	ed or accrued					
rent for personal property is more than of rent for pe			nd personal property (if the percer ersonal property exceeds 50% or it is based on profit or income)	ntage of	3(a) Deductions directly columns 2(a) an	connected with the in nd 2(b) (attach schedu	le)
(1)		<u> </u>					
(2)							
(3)							
(4)							
Total	0.	Total		0.]		
c) Total income. Add totals of columns here and on page 1, Part I, line 6, column		ter		0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	•	0.
Schedule E - Unrelated Deb		Income (see)	nstructions)		<u> </u>		
		,	2. Gross income from		3 Deductions directly conr to debt-financ	nected with or allocab ed property	le
1 Description of debt-financed property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other deductions (ettach schedule)		
(1)				 		 -	
(2)				 		 	
(3)				+		 	
(4)				1		 -	 -
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a	adjusted basis allocable to nced property h schedule)	6. Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	8. Aliocable (column 6 x to 3(a) an	
(1)	 		%	1	· 	 	
(2)			%	$\overline{}$		 	
(3)		· -	%	1		1	

%

Enter here and on page 1, Part I, line 7, column (A)

0.

Form 990-T (2019)

0.

0.

Enter here and on page 1, Part I, line 7, column (B)

(4)

Totals

Total dividends-received deductions included in column 8

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED STATEMENT 1
BUSINESS ACTIVITY

PHOTO & PLAQUE SALES, TAXABLE SPONSORSHIPS

TO FORM 990-T, PAGE 1