EXTENDED TO FEBRUARY 16, 2021

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

(Rev. January 2020) 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/Form990 for instructions and the latest information.

Open to Public Inspection

Α	For the	pprox 2019 calendar year, or tax year beginning $lpha$ PR $1,2019$ and e	ending <u>M</u>	AR 31, 2020	
В	Check if applicable	C Name of organization		D Employer identifie	cation number
	Addre	INDUSTRIAL ARTS INSTITUTE, INC.			
	Name chang Initial		43		
L	return	'	Room/suite	E Telephone number	
	Final return/ termin	_		989.733.	
_	termin ated			G Gross receipts \$	809,334.
Ļ	return	UNAWAI, MI 49/05		H(a) Is this a group re	
	Application pendir			for subordinates	
_		SAME AS C ABOVE		H(b) Are all subordinates in	
		empt status: $X = 501(c)(3) = 501(c)(3)$ (insert no.) 4947(a)(1) or te: \rightarrow IAIWORKS • COM	r 527	1	list. (see instructions)
		organization: X Corporation Trust Association Other ►	I Vaan	H(c) Group exemptio	
	art I	Summary	L Year (of formation: ZUI/ N	√ State of legal domicile; M I
		Briefly describe the organization's mission or most significant activities: TO DE	WEI.OP	AND INSPIRE	E A NORLE
e	'	WORKFORCE BY COMBINING INNOVATIVE EDUCATION			
jan	2	Check this box if the organization discontinued its operations or dispose			
Governance	3			3	5
Ô	4	Number of independent voting members of the governing body (Part VI, line 1b)			5
ون در	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)			8
it E	6	Total number of volunteers (estimate if necessary)			6
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
<	b	Net unrelated business taxable income from Form 990-T, line 39			0.
				Prior Year	Current Year
o o	8	Contributions and grants (Part VIII, line 1h)		330,050.	467,137.
nué	9	Program service revenue (Part VIII, line 2g)		548,868.	298,418.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		61,257.	11,325.
<u>~</u>	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		55,068.	32,454.
_		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		995,243.	809,334.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		404,068.	410,540.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	·····-	0.	0.
Ž.	b	Total fundraising expenses (Part IX, column (D), line 25) 24,00		270 042	264 000
	''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		370,942. 775,010.	364,898. 775,438.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		220,233.	33,896.
	19	Revenue less expenses. Subtract line 18 from line 12	Par		
ts o	20	Total assets (Part X, line 16)		ginning of Current Year 519,111.	End of Year 643,937.
Net Assets or	21	Total liabilities (Part X, line 16) Total liabilities (Part X, line 26)		278,164.	369,094.
\let/	22	Net assets or fund balances. Subtract line 21 from line 20		240,947.	274,843.
P	art II	Signature Block		210/31/0	2727020
Und	ler pena	Ities of perjury, I declare that I have examined this return, including accompanying schedules a	and stateme	nts, and to the best of my	knowledge and belief, it is
true	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which	ch preparer	has any knowledge.	,
Sig	n	Signature of officer		Date	
He		THOMAS MORAN, PRESIDENT			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check Check	PTIN
Pai		DEBRA C. KITELEY, CPA DEBRA C. KITELEY	, CP 1	2/16/20 self-employ	
	parer	Firm's name REHMANN ROBSON LLC		Firm's EIN	38-3635706
Use	Only	Firm's address 902 S HURON			1 600 2442
_		CHEBOYGAN, MI 49721		Phone no. 23	1-627-3143
Ma	y the IF	RS discuss this return with the preparer shown above? (see instructions)			X Yes No

583,173.

including grants of \$

Total program service expenses ▶

Other program services (Describe on Schedule O.)

Form 990 (2019)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. 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	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
•	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	_		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		
'		7		Х
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	- ′-		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			Х
	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			37
	If "Yes," complete Schedule D, Part IV	9		_X_
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
		170		
D	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
		14b		Х
15	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	140		
15		45		х
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		-21
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		Х
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			37
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		<u> </u>
18	Ted, Complete Concerns at 1			
	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			77
40	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		х
20a	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		
20a	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	19		х
20a	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		х

Form	1990 (2019) INDUSTRIAL ARTS INSTITUTE, INC. 46-399	7543	Р	age 4
Pai	rt IV Checklist of Required Schedules (continued)			<u> </u>
	· (continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			110
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		x
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
214	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	210		
·	any tax-exempt bonds?	24c		
Ч	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	2-10		
25a	transaction with a disqualified person during the year? If "Yes," complete Schedule L. Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	254		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	, ,	25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	230		21
26				
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	26	Х	
07	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	Λ	
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	07		x
00	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			 ₩
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			- V
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			3,7
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			_
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	6			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	portat	ole gaming			
	(gambling) winnings to prize winners?			1c	Х	

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Form 990 (2019) INDUSTRIAL ARTS INSTITUTE, INC. Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	8	3		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	าร?		2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	s)				
				3a		_X_
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a		•	1		х
h	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccour	ıt)?	4a		A
D	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Actions 114.	coun	te (FRAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction.			5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
	any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons o	gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices p	rovided to the payor?	7a		<u>X</u>
b				7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	uired	l_		37
	to file Form 8282?	i	Ι	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	•	-		Х
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit or Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		ť?	7e 7f		X
f g	If the organization received a contribution of qualified intellectual property, did the organization file Fo		99 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained					
		-		8		
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:	ı	ı			
а	Initiation fees and capital contributions included on Part VIII, line 12	10a		4		
. b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		-		
11	Section 501(c)(12) organizations. Enter:	11a	I			
a		11a		\dashv		
ü	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	Ì			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		•			
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		1			
	organization is licensed to issue qualified health plans	13b				
	Enter the amount of reserves on hand	13c				37
				14a		_X_
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					v
	excess parachute payment(s) during the year? If "Ves " see instructions and file Form 4720. Schedule N.			15		X
16	If "Yes," see instructions and file Form 4720, Schedule N. Is the organization an educational institution subject to the section 4968 excise tax on net investment	incor	ne?	16		Х
10	If "Yes," complete Form 4720, Schedule O.	. 11 1001		10		
	ii 100, complete i citi 4120, concedio C.			Eorn	990	(2010)

Form **990** (2019)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 5			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
_	officer, director, trustee, or key employee?	2	х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
•	of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6		6		X
	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	-		- 21
7a		7-		Х
	more members of the governing body?	7a		Λ
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			Х
_	persons other than the governing body?	7b		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		37	
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			37
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		1	
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	37	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶MI			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3))	only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	TAMMI WARD - 989.733.4369			
	20902 WASHINGTON AVE, ONAWAY, MI 49765			

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

X Check this box if neither the organization ne	or any related	orga	niza	tion	con	npen	sate	ed any current officer, di	irector, or trustee.	
(A)	(B)			((C)			(D)	(E)	(F)
Name and title	Average	(do	Position (do not check more than c				nne	Reportable	Reportable	Estimated
	hours per	box	box, unless person is both a officer and a director/trustee					compensation	compensation	amount of
	week				a unector/trustee)			from	from related	other
	(list any hours for	Individual trustee or director				_		the organization	organizations (W-2/1099-MISC)	compensation from the
	related	ee or	stee			nsateo		(W-2/1099-MISC)	(** 2/ 1000 141100)	organization
	organizations	trust	In stit utio nal tru stee		oyee	om pe				and related
	below	/idual	tutior	Ja Ja	Key employee	lest co	ner			organizations
	line)	Indi	Insti	Officer	Key	Highest compensated employee	Former			
(1) THOMAS MORAN	1.00									
PRESIDENT		Х		Х				0.	0.	0.
(2) MIKE MEHAN	1.00									
VICE PRESIDENT		Х		X				0.	0.	0.
(3) WILLIAM HODGES	1.00									
TREASURER		Х		X				0.	0.	0.
(4) JIM RUMMER	1.00									
DIRECTOR		Х						0.	0.	0.
(5) HANNAH SANDERSON	1.00									
DIRECTOR		Х						0.	0.	0.
			_		_					
			-							
			\vdash							
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		1								
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		1								
									I.	

Form 990 (2019)

46-3997543

ı aı	Section A. Officers, Directors, Trus	tees, Key Em	oloy	ees,	anc	High R	ghes	st C	ompensated Employee	es (continued)				
	(A) Name and title	(B) Average hours per week (list any	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					one n an tee)	(D) Reportable compensation from the	Reportable compensation from related organizations		com	(F) timate nount o other pensa	of tion
		hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MIS	(C)	org and	om the anizati d relate inizatio	ion ed
											-			
											\dashv			
	Subtotal								0.		0.			0.
	Subtotal Total from continuation sheets to Part VI								0.		0.			0.
	Total (add lines 1b and 1c)								0.		0.			0.
	Total number of individuals (including but n compensation from the organization	ot limited to th	ose	liste	ed ab	oove	e) wh	o re	eceived more than \$100,	000 of reportable				0
3	Did the organization list any former officer,	director, trust	ee. k	ev e	empl	love	e. or	hia	hest compensated emp	lovee on			Yes	No
	line 1a? If "Yes," complete Schedule J for s	uch individual										3		Х
4	For any individual listed on line 1a, is the su and related organizations greater than \$150	•							•	•		4		Х
5	Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com									dual for services		5		X
Sec	tion B. Independent Contractors	proto Corrodan	<i></i>	<i></i>	,	<i></i>	011							
1	Complete this table for your five highest conthe organization. Report compensation for										ensat	tion fro	m	
	(A) Name and business			ONE					(B) Description of s			(C ompe	;) nsation	า
	Name and Business	addicoo	11/	JIVI					Doscription of C	Jei vided		ompo	1001101	•
								_						
								\dashv						
								_						
								_						
	Total number of independent contractors (in	acluding but a	ot lin	nitos	1 +0 -	thos	o lic	to2	abovo) who received m	oro than				
	Total number of independent contractors (ii \$100,000 of compensation from the organization from the organization)		UL III	ınıe(. LU	()	ieu	above, wito received file	ore triall			000	

Form **990** (2019)

Form 990 (2019) INDUSTR
Part VIII Statement of Revenue

			Check if Schedule O contain	s a resnonse (or note to any lin	e in this Part VIII			
			Officer if Schedule O Contain	s a response t	or note to any iin	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under
									sections 512 - 514
ts ts	1	а	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts		b	Membership dues	1b					
, G		С	Fundraising events	1c					
ifts			Related organizations						
nis G			Government grants (contribution						
Sir			All other contributions, gifts, grants,						
uti Je		٠.			467,137.				
€ ¥			similar amounts not included above		±07,137•				
ont		_	Noncash contributions included in lines 1a-			167 127			
<u>0</u> 8		h	Total. Add lines 1a-1f			467,137.			
					Business Code				
ĕ	2	а	TUITION		611600	298,418.	298,418.		
ŠŠ		b							
Sel		С							
m Ve		d							
gra Re		_							
Program Service Revenue		_	All other pregram comice revenu						
-			All other program service revenu			298,418.			
_		g	Total. Add lines 2a-2f			230,410.			
	3		Investment income (including div			11 205			11 205
			other similar amounts)			11,325.			11,325.
	4		Income from investment of tax-ex	kempt bond p	roceeds				
	5		Royalties						
				(i) Real	(ii) Personal				
	6	а	Gross rents 6a						
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
			Net rental income or (loss)	(i) Securities	(ii) Other				
	-	а		(i) Securities	(ii) Other				
			assets other than inventory 7a						
		b	Less: cost or other basis						
ne			and sales expenses						
her Revenue		С	Gain or (loss) 7c						
Re		d	Net gain or (loss)						
ē	8	а	Gross income from fundraising event	ts (not					
₽			including \$	of					
			contributions reported on line 1c						
			Part IV, line 18						
		L							
			Less: direct expenses						
			Net income or (loss) from fundrai						
	9	a	Gross income from gaming activ						
			Part IV, line 19						
		b	Less: direct expenses	9b					
		С	Net income or (loss) from gaming	activities					
	10	а	Gross sales of inventory, less ret	urns					
			and allowances	10a	26,219.				
		b		10b	•				
			Net income or (loss) from sales of		.	26,219.	26,219.		
$\overline{}$				or itory	Business Code				
sn	44	_	SAFETY EQUIPMENT		900099	6,235.	6,235.		
e eo	11				200033	0,433.	0,433.		
lan		b							
Miscellaneous Revenue		С							
Mis		d	All other revenue			4 6 5 =			
		е	Total. Add lines 11a-11d			6,235.			
	12		Total revenue. See instructions		>	809,334.	330,872.	0.	11,325.

Part IX | Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX (D) Do not include amounts reported on lines 6b. Program service expenses Total expenses Management and general expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 140,598. 140,598. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 215,719. 191,719. 24,000. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 54,223. 37,956. 16,267. Other employee benefits 9 10 Payroll taxes Fees for services (nonemployees): Management Legal 11,400. 11,400. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 45,954. 45,954. column (A) amount, list line 11g expenses on Sch O.) 21,819. 21,819. Advertising and promotion 12 7,890. 7,890. Office expenses 13 16,216. 16,216. Information technology 14 15 Royalties 81,120. 81,120. 16 Occupancy 1,245. 1,245. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 5,460. 5,460. Conferences, conventions, and meetings 19 4,855. 4,855. 20 Payments to affiliates 21 9,060. 9,060. Depreciation, depletion, and amortization 22 10,517. 10,517. 23 Other expenses. Itemize expenses not covered 24 above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) 72,386. 72,386. OPERATING SUPPLIES 53,000. BAD DEBT 53,000. DUES & SUBSCRIPTION 7,410. 7,410. 4,453. 4,453. SALES TAX 12,113.12.113. All other expenses 775,438. 583,173. 168,265. 24,000. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

Form **990** (2019)

Check here

if following SOP 98-2 (ASC 958-720)

Par	t X	Balance Sheet					
		Check if Schedule O contains a response or n	ote to an	y line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		34,229.	1	43,762	
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	423,515.	4	496,214		
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub	stantial o	contributor, or 35%			
		controlled entity or family member of any of th	ese pers	ons		5	
	6	Loans and other receivables from other disqua	alified per	rsons (as defined			
		under section 4958(f)(1)), and persons describ	ed in sec	tion 4958(c)(3)(B)		6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
⋖	9					9	
	10a	Land, buildings, and equipment: cost or other		404 455			
		basis. Complete Part VI of Schedule D	. 10a	134,177.	64 265		100 061
	b	Less: accumulated depreciation			61,367.		103,961
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line			12		
	13	Investments - program-related. See Part IV, lin		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			F10 111	15	C 4 2 0 2 7
	16	Total assets. Add lines 1 through 15 (must ed			519,111.	16	643,937
	17	Accounts payable and accrued expenses			50,995.	17	67,992
	18	Grants payable		18	02 470		
	19	Deferred revenue		19	92,478		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete				21	
Liabilities	22	Loans and other payables to any current or for					
		trustee, key employee, creator or founder, sub			227,169.	22	138,109
E	00	controlled entity or family member of any of the		: Г	221,105.	23	130,103
	23 24	Secured mortgages and notes payable to unre Unsecured notes and loans payable to unrelate		· · · · · · · · · · · · · · · · · · ·		24	
	25	Other liabilities (including federal income tax, p				24	
	20	parties, and other liabilities not included on lin					
		of Schedule D	,	'	0.	25	70,515
	26	Total liabilities. Add lines 17 through 25			278,164.	26	369,094
		Organizations that follow FASB ASC 958, cl					332,732
es		and complete lines 27, 28, 32, and 33.		· —			
auc	27	Net assets without donor restrictions			227,947.	27	261,843
Bal	28	Net assets with donor restrictions			13,000.	28	13,000
힏		Organizations that do not follow FASB ASC					
ᇳ		and complete lines 29 through 33.					
Š	29	Capital stock or trust principal, or current fund	ls			29	
set	30	Paid-in or capital surplus, or land, building, or				30	
As	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			240,947.	32	274,843
-	33				519,111.	33	643,937

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		9,3	
2	Total expenses (must equal Part IX, column (A), line 25)	2		5,4	
3	Revenue less expenses. Subtract line 2 from line 1	3		3,8	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	24	0,9	<u>47.</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	27	4,8	43.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis X Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit			
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2019)

932012 01-20-20

SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service **Employer identification number** Name of the organization INDUSTRIAL ARTS INSTITUTE 46-3997543 INC. Reason for Public Charity Status (All organizations must complete this part.) See instructions Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed in your governing document? (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

Total

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

<u> </u>	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
	Public support. Subtract line 5 from line 4.						
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	
13	First five years. If the Form 990 is for	the organization's	s first, second, thir	d, fourth, or fifth ta	ax year as a section	n 501(c)(3)	
_	organization, check this box and stop	here	······				
Sec	ction C. Computation of Public	c Support Per	centage			T T	
	Public support percentage for 2019 (li		•	***		14	%
	Public support percentage from 2018					15	%
16a	33 1/3% support test - 2019. If the o	rganization did no	ot check the box of	n line 13, and line	14 is 33 1/3% or m	ore, check this bo	x and
	stop here. The organization qualifies		-				
b	33 1/3% support test - 2018. If the o	•		•		•	
	and stop here. The organization quali	fies as a publicly s	supported organiza	ation			▶□
17a	10% -facts-and-circumstances test	- 2019. If the org	anization did not o	check a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the "fact					-	
	meets the "facts-and-circumstances"						
b	10% -facts-and-circumstances test	· ·				•	
	more, and if the organization meets th						e
	organization meets the "facts-and-circ		-	•			
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	s >

Schedule A (Form 990 or 990-EZ) 2019

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	now, picase comp	note i ait ii.j				
	ndar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						,,
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus-						
4	Tax revenues levied for the organization's benefit and either paid to						
5	or expended on its behalf The value of services or facilities furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
7 <i>a</i>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
t	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8 Se	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Amounts from line 6		(-,	(5,====	()	(-)	(-)
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income (less section 511 taxes) from businesses						
	acquired after June 30, 1975	itions, and lived. (Do not yarrants.") dmissions, envices per insished in ted to the misshed in ted to the propt purpose stivities that adde or bus-3 3					
	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)	the organization's	I first socond this	d fourth or fifth to	L av vear as a sastis	n 501(c)(2) crace:-	ation.
1-7	•	•		•	•	. , . ,	•
Sec							············
	•			column (f))		15	%
17	Investment income percentage for 20	19 (line 10c, colur	mn (f), divided by li	ne 13, column (f))		17	%
18	Investment income percentage from 2	2018 Schedule A,	Part III, line 17			18	%
19a	a 33 1/3% support tests - 2019. If the	organization did r	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box an	d stop here. The	organization quali	fies as a publicly s	supported organiza	ation	
b		•			•	•	
20	Private foundation. If the organization	n did not check a	box on line 14 19	a or 19b check th	his box and see ins	structions	

Part IV | Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?

 If "Yes." complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
_		
2		
3a		
Sa		
3b		
3с		
4a		
4b		
4c		
5a		
5b		
5c		_
6		
7		
7		
8		
9a		
01		
9b		
9с		
10a		
iva		
10b		

I a	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported	-		
_	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
800	supervised, or controlled the supporting organization. etion C. Type II Supporting Organizations	2		
360	tion of Type it Supporting Organizations		V	Na
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	_		
Sec	the supported organization(s). etion D. All Type III Supporting Organizations	1		
000	tion b. All Type in Supporting Significations		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		162	NO
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a	_		
Ū	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instr	ructions	L	
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? Provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Sectio	other Type III non-functionally integrated supporting organizations must con A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3 (Other gross income (see instructions)	3		
4 /	Add lines 1 through 3.	4		
5 [Depreciation and depletion	5		
6 F	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	naintenance of property held for production of income (see instructions)	6		
	Other expenses (see instructions)	7		
	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
	n B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 /	Aggregate fair market value of all non-exempt-use assets (see			
i	nstructions for short tax year or assets held for part of year):			
a /	Average monthly value of securities	1a		
b /	Average monthly cash balances	1b		
c l	Fair market value of other non-exempt-use assets	1c		
d -	Total (add lines 1a, 1b, and 1c)	1d		
e I	Discount claimed for blockage or other			
f	actors (explain in detail in Part VI):			
2 /	Acquisition indebtedness applicable to non-exempt-use assets	2		
3 5	Subtract line 2 from line 1d.	3		
4 (Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,			
	see instructions).	4		
	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
	Multiply line 5 by .035.	6		
	Recoveries of prior-year distributions	7		
	Minimum Asset Amount (add line 7 to line 6)	8		
	n C - Distributable Amount			Current Year
1 /	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1.	2		
3 1	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
	Enter greater of line 2 or line 3.	4		
	ncome tax imposed in prior year	5		
	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	v integrate	d Type III supporting orga	enization (see

Schedule A (Form 990 or 990-EZ) 2019

instructions).

Par	t V	Type III Non-Functionally Integrated 509(a)(3) Supporting Orga	nizations (continued)	
Secti	on D -	Distributions		· ——-	Current Year
1	Amou	nts paid to supported organizations to accomplish exer	mpt purposes		
2	Amou	nts paid to perform activity that directly furthers exemp	t purposes of supported		
	organ	izations, in excess of income from activity	· 		
3	Admir	nistrative expenses paid to accomplish exempt purpose	es of supported organizations	3	
4	Amou	nts paid to acquire exempt-use assets			
5	Qualif	ied set-aside amounts (prior IRS approval required)			
6		distributions (describe in Part VI). See instructions.			
7	Total	annual distributions. Add lines 1 through 6.			
8	Distrib	outions to attentive supported organizations to which th	ne organization is responsive		
		de details in Part VI). See instructions.			
9		outable amount for 2019 from Section C, line 6			
		amount divided by line 9 amount			
		annount announce by mile of announce	(i)	(ii)	(iii)
Secti	on E -	Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2019	Distributable Amount for 2019
1	Distrib	outable amount for 2019 from Section C, line 6			
2	Under	distributions, if any, for years prior to 2019 (reason-			
	able c	ause required- explain in Part VI). See instructions.			
3	Exces	s distributions carryover, if any, to 2019			
а	From	2014			
b	From	2015			
С	From	2016			
d	From	2017			
е	From	2018			
f	Total	of lines 3a through e			
g	Applie	ed to underdistributions of prior years			
		ed to 2019 distributable amount			
i	Carry	over from 2014 not applied (see instructions)			
i		inder. Subtract lines 3g, 3h, and 3i from 3f.			
4		outions for 2019 from Section D,			
	line 7:				
а		ed to underdistributions of prior years			
		ed to 2019 distributable amount			
		inder. Subtract lines 4a and 4b from 4.			
5		ining underdistributions for years prior to 2019, if			
		Subtract lines 3g and 4a from line 2. For result greater			
		zero, explain in Part VI. See instructions.			
6		ining underdistributions for 2019. Subtract lines 3h			
-		b from line 1. For result greater than zero, explain in			
		/I. See instructions.			
7		ss distributions carryover to 2020. Add lines 3j			
-	and 4	-			
8		down of line 7:			
		ss from 2015			
		ss from 2016			
		ss from 2017			
		ss from 2018			
		ss from 2019			
		10 HOH 2010			

Schedule A (Form 990 or 990-EZ) 2019

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF.
 Go to www.irs.gov/Form990 for the latest information.

0040

Employer identification number

2019

OMB No. 1545-0047

INDUSTRIAL ARTS INSTITUTE, INC.

46-3997543

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ X 501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF 501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ______ \bigsim \frac{1}{2} \int \frac{

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization Employer identification number

INDUSTRIAL ARTS INSTITUTE, INC.

46-3997543

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$15,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$ 50,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$ 236,918.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$ 25,074.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

INDUSTRIAL ARTS INSTITUTE, INC.

46-3997543

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Schedule B (Form 990, 990-EZ, or 990-PF) (2019) Name of organization **Employer identification number** 46-3997543 INDUSTRIAL ARTS INSTITUTE, INC. Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

INDUSTRIAL ARTS INSTITUTE, INC.

Employer identification number 46-3997543

Pai	t I Organizations Maintaining Donor Advised	Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advise	ed funds
	are the organization's property, subject to the organization's ex	xclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ad	visors in writing that grant funds can be u	used only
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any other purpose of	conferring
	impermissible private benefit?		Yes No
Pai	t II Conservation Easements. Complete if the organization	anization answered "Yes" on Form 990, P	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).	
	Preservation of land for public use (for example, recreation	on or education) Preservation of	a historically important land area
	Protection of natural habitat	Preservation of	a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	ed conservation contribution in the form o	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic structure	cture included in (a)	2c
d	Number of conservation easements included in (c) acquired af	ter 7/25/06, and not on a historic structur	re
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, release		organization during the tax
	year ▶		
4	Number of states where property subject to conservation ease	ement is located -	
5	Does the organization have a written policy regarding the period	odic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it $\boldsymbol{\boldsymbol{h}}$	nolds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h	andling of violations, and enforcing conse	ervation easements during the year
			
7	Amount of expenses incurred in monitoring, inspecting, handli	ng of violations, and enforcing conservati	ion easements during the year
	▶ \$		
8	Does each conservation easement reported on line 2(d) above	satisfy the requirements of section 170(h	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation	·	
	balance sheet, and include, if applicable, the text of the footno	te to the organization's financial stateme	nts that describes the
Da	organization's accounting for conservation easements.	Aut Historical Transcures or Oth	ear Cimilar Accets
Pai	t III Organizations Maintaining Collections of		ner Similar Assets.
	Complete if the organization answered "Yes" on Form S		
1a	If the organization elected, as permitted under FASB ASC 958	•	
	of art, historical treasures, or other similar assets held for publi	•	·
	service, provide in Part XIII the text of the footnote to its finance		
b	If the organization elected, as permitted under FASB ASC 958	•	
	art, historical treasures, or other similar assets held for public e	exhibition, education, or research in furthe	erance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical treas		gain, provide
	the following amounts required to be reported under FASB AS	_	
а	Revenue included on Form 990, Part VIII, line 1		
b	Assets included in Form 990, Part X		\$

932051 10-02-19

Schedule D (Form 990) 2019

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

 $\overline{1}03,961$

Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X, column (B), line 10c.)

Schedule D (Form 990) 2019 INDUSTRIAL	ARTS INSTITUT	E, INC. 46	-3997543 Page
Part VII Investments - Other Securities.		,	, s.gc
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	-		d af.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	u-or-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
Tatal (Col. /h) must squal Form 000 Port V. col. (P) line 12.)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990 Part IV line	11d See Form 990 Part Y line 15	
	Description	Tru. See Form 990, Fart A, line 15.	(b) Book value
(1)	, 2000		(b) Doon value
(2)			
(3)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X. col. (B) lin	o 15)	•	
Part X Other Liabilities.	ŕ		
Complete if the organization answered "Yes" (a) Description of liability	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25	(b) Book value
			(b) DOOK value
(1) Federal income taxes			

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	LINE OF CREDIT	70,515.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990. Part X. col. (B) line 25.)	70,515.

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2019

Part XI Reconciliation of Revenue per Audited Financial S Complete if the organization answered "Yes" on Form 990, Part IV	Statements With Revenue	e per Return.	± 5 Page
Total revenue, gains, and other support per audited financial statements		1	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a		
b Donated services and use of facilities			
c Recoveries of prior year grants			
d Other (Describe in Part XIII.)			
e Add lines 2a through 2d		2e	
3 Subtract line 2e from line 1			
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line	. 12.)	5	
Part XII Reconciliation of Expenses per Audited Financial	Statements With Expens	ses per Return.	
Complete if the organization answered "Yes" on Form 990, Part I	V, line 12a.		
1 Total expenses and losses per audited financial statements		1	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Other losses			
d Other (Describe in Part XIII.)			
e Add lines 2a through 2d		I I	
3 Subtract line 2e from line 1		3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 . 1		
a Investment expenses not included on Form 990, Part VIII, line 7b			
b Other (Describe in Part XIII.)			
c Add lines 4a and 4b			
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line Part XIII Supplemental Information.	ne 18.)	5	
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide	· · · · · · · · · · · · · · · · · · ·	art V, line 4; Part X, line 2; Pa	art XI,
PART V, LINE 4:			
INSTITUTE IMPROVEMENTS			
PART X, LINE 2:			
THE INSTITUTE IS A NOT-FOR-PROFIT ORGAN	IZATION EXEMPT FE	ROM INCOME TAX	
UNDER SECTION 501(C)(3) OF THE INTERNAL	REVENUE CODE ANI) IS EXEMPT FRO	DΜ
SIMILAR STATE AND LOCAL TAXES. ALTHOUGH	H THE INSTITUTE V	AS GRANTED INC	COME
TAX EXEMPTION BY THE INTERNAL REVENUE SI			
	-		<u> </u>
APPLY TO "UNRELATED BUSINESS TAXABLE INC	COME." THE INSTI	TUTE HAS BEEN	
CLASSIFIED AS NOT A PRIVATE FOUNDATION.			
THE INSTITUTE ANALYZES ITS INCOME TAX F	ILING POSITIONS	N THE FEDERAL	AND
STATE JURISDICTIONS WHERE IT IS REQUIRED	TO FILE INCOME	TAX RETURNS, A	AS

Schedule D (Form 990) 2019

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Schools

► Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

INDUSTRIAL ARTS INSTITUTE, INC.

Employer identification number 46-3997543

_	INDUSTRIAL ARTS INSTITUTE, INC. 40-3	991	343	
a	ırt I		VEC	_
			YES	1
	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws,	١,	х	
	other governing instrument, or in a resolution of its governing body?	1	Α_	
	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,		~	
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
,	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the			
	period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes			
	the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.		Х	
	If you need more space, use Part II SEE PART II	3	Λ	
_	Does the organization maintain the following?	10	Х	
	Records indicating the racial composition of the student body, faculty, and administrative staff? Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4a 4b	X	\vdash
b	Records documenting that scholarships and other financial assistance are awarded on a racially hondiscriminatory basis? Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student	40		\vdash
С		4c	Х	
4	admissions, programs, and scholarships? Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	\vdash
u	If you answered "No" to any of the above, please explain. If you need more space, use Part II.	40	- 22	
_				
	Does the organization discriminate by race in any way with respect to:			١,
a	0 1 0	5a		
b		5b 5c		
c	Employment of faculty or administrative staff?	5d		Ė
u	Scholarships or other financial assistance?	5e		
f	Educational policies? Use of facilities?	5f		
•	Use of facilities? Athletic programs?	5g		Ė
	Attilotio programo:	Jy		H
9 h		5h		H
h	Other extracurricular activities?	5h		
h		5h		
	Other extracurricular activities?	5h 6a		
а	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
а	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. Does the organization receive any financial aid or assistance from a governmental agency?	6a		
a	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?	6a		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2019

SCHEDULE L

Department of the Treasury

Transactions With Interested Persons

(Form 990 or 990-EZ) ► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ.

to www irs gov/Form990 for instructions and the latest information

OMB No. 1545-0047

Open To Public

internal Revenue	Service			GO 10	VV VV VV	.ii s.gov/Fo	יפפווווי	0 101 11	isti uction	s and the	iatest iiii	ormation.				Speci	.1011	
Name of the	organization													-			on nu	mber
						ARTS I									975	43		
Part I	Excess B	enef	it Tra	nsacti	ons	(section 50)1(c)(3), secti	ion 501(c)(4), and sec	ction 501(c)(29) orga	nizatio	ns on	ly).			
	Complete if	the or	ganizat	ion ansv	vered	l "Yes" on F	orm 9	90, Pa	art IV, line 2	25a or 25b	, or Form	990-EZ, Pa	art V, I	ne 40	b			
1 (a) Nam	ne of disqualifi	iad na	reon	(b) F		onship betv			ified	10) Descript	ion of tran	eactio	n		(d)	Corre	cted?
(a) Nam	e or disquaiiii	ieu pe	13011		pei	rson and or	ganiza	ation		,,) Descrip	lon or trai	isactio	''		Y	es	No
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				+												_		
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	ne amount of			•	-		-		-					•				
section	ne amount of													\$\$				
3 Enter ti	ie amount or	tax, II	arry, or	1 III le 2,	abovi	e, reimburs	eu by	uie org	yarıızatıorı					Φ				
Part II	Loans to	and/	or Fro	om Int	eres	sted Pers	ons.											
	Complete if								Part V lin	e 38a or F	orm 990	Part IV lin	e 26. (or if th	e orga	nizatio	nn	
	reported an		•						, , a, , , , , , , , , , , , , , , , ,	10 000 01 1	01111 000,	i aitiv, iii	0 20, () II (II	o orga	iiiZati	511	
(a)	Name of			tionship		Purpose	(d) Lo	an to or	(e) Or	riginal	(f) Bala	nce due	(a	In	(h) Ap	proved	(i) V	Vritten
intere	sted person			anization	` ′	of loan		n the zation?	principal		(,			ıult?	l by bo	ard or nittee?	agree	ement?
							To	From	1				Yes	No	Yes	No	Yes	No
MORAN	IRON WO	RK	MORA	N IR	ТО	COVER	Х		145	,200.	96	,109.		Х	Х		Х	
THOMAS	MORAN	7	TOM	MORA	ТО	COVER	Х		57	,000.	42	,000.		X	X		X	
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					<u> </u>													
					<u> </u>										_			
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											120	1.00						
Part III	Grants or	Δος	ietan	a Rer	nefit	ina Inter	aetar	d Par	eone	> \$	130	,109.						
1 dit iii						•				7								
	Complete if											(al) T				\ D		_
(a) Na	me of interest	tea pe	erson			elationship rested pers				mount of istance		(d) Type assistan) Purp assist		T
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LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2019

SEE PART V FOR CONTINUATIONS

SCHEDULE 0

Internal Revenue Service

(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 for the latest information.

OMB No. 1545-0047

Inspection

Name of the organization

INDUSTRIAL ARTS INSTITUTE, INC.

Employer identification number 46-3997543

·
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
TRAINING TO CONNECT TALENT WITH PROFESSIONAL SKILLED TRADES INDUSTRIES.
THE INDUSTRIAL ARTS INSTITUTE IS NATIONALLY RECOGNIZED FOR ITS
CONTRIBUTION TO BUILDING THE PROFESSIONAL TRADES WORKFORCE BY SETTING A
NEW EDUCATIONAL MODEL STANDARD TO EMPOWER NEXT GENERATIONS FOR WEALTH
CREATION INDUSTRIES.
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
GENERATIONS FOR WEALTH CREATION INDUSTRIES.
FORM 990, PART VI, SECTION A, LINE 2:
MIKE MEHAN, VICE PRESIDENT OF THE BOARD, IS ALSO AN EMPLOYEE OF MORAN IRON
WORKS, WHICH IS OWNED BY TOM MORAN, PRESIDENT OF THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION B, LINE 11B:
EMAILED TO AUDIT AND GOVERNANCE COMMITTEE TO REVIEW BEFORE FILING.
FORM 990, PART VI, SECTION B, LINE 12C:
ANYONE WITH A CONFLICT OF INTEREST IS REQUIRED TO INFORM BOARD PER DUTY IN
BY-LAWS.
FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
AVAILABLE UPON REQUEST

FORM 990, PART XII, LINE 2C:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

2019 Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number

Name of the organization 46-3997543 INDUSTRIAL ARTS INSTITUTE, INC. Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. (f) (d) (e) Name, address, and EIN (if applicable) Primary activity Legal domicile (state or Total income End-of-year assets Direct controlling of disregarded entity entity foreign country) NOBLE PATH - 80-2116389 PO BOX 241 LENDING PROGRAM FOR INDUSTRIAL ARTS ONAWAY, MI 49765 STUDENTS OF IAI MICHIGAN 133,259. 428,381. INSTITUTE Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt

organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity		g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

932161 09-10-19 LHA

Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(1.)		(n)	()	(0)	()	(h)		(2)	(2)	4.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	n)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling	Predominant income	Share of total	Share of	Disprop	ortionate	Code V-UBI	General (Percentage
of related organization		(state or	entity	(related, unrelated,	income	end-of-year	alloca	tions?	amount in box	managin partner	Percentage ownership
		foreign country)		(related, unrelated, excluded from tax under sections 512-514)		assets	Vaa	No	amount in box 20 of Schedule K-1 (Form 1065)	Vac N	_
-		country)		360110113 3 12-3 14)			Yes	NO	13-1 (1-01111-1-000)	resino	-
							_				
-											

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	enti	tion o)(13) rolled ity?
932162 09-10-19						Sche	dule R (Forr	n 990)	2019

Schedule R (Form 990) 2019

932163 09-10-19

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.					Yes	No
1	During the tax year, did the organization engage in any of the following transactions						
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	·			1a		
					1b		
С	Gift, grant, or capital contribution from related organization(s)				1c		
d	Loans or loan guarantees to or for related organization(s)				1d		
	Loans or loan guarantees by related organization(s)				1e		
f	Dividends from related organization(s)				1f		
g	Sale of assets to related organization(s)				1g		
h	Purchase of assets from related organization(s)				1h		
i	Exchange of assets with related organization(s)				1i		
i	Lease of facilities, equipment, or other assets to related organization(s)				1j		
-	•						
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		
- 1	Performance of services or membership or fundraising solicitations for related organ				11		
m	Performance of services or membership or fundraising solicitations by related organ				1m		
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization				1n		
0					10		
р	Reimbursement paid to related organization(s) for expenses				1p		
	Reimbursement paid by related organization(s) for expenses				1q		
	. ,						
r	Other transfer of cash or property to related organization(s)				1r		
	Other transfer of cash or property from related organization(s)				1s		
	If the answer to any of the above is "Yes," see the instructions for information on w						
	(a)	(b)	(c)	(d)			
	(a) Name of related organization	Transaction	Amount involved	Method of determining amount in	volved		
		type (a-s)					
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are a partners 501(c) orgs.	sec. (3) .?	(f) Share of total income	(g) Share of end-of-year assets	Dispr tion alloca Yes	opor- nate tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	General of managin partner? Yes No	(k) Percentage ownership

Schedule R (Form 990) 2019