EXTENDED TO FEBRUARY 15, 2024 **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

<u>A I</u>	ror tile	ϵ 2022 calendar year, or tax year beginning APR \perp , 2022 and ϵ	enaing <u>M</u>	IAR 31, 2023	
В	Check if applicabl	C Name of organization		D Employer identifie	cation number
	Addre chang Name				
	chang	9		46-39975	43
	Initial return	,	Room/suite	E Telephone number	r
	Final return	20902 WASHINGTON AVE/PO BOX 241		989.733.	4369
	termin ated			G Gross receipts \$	802,824.
	Ameno return	UNAWAI, MI 49/05		H(a) Is this a group re	eturn
	Applic tion	F name and address of principal officer: I HOMAS MOKAN		for subordinates	? Yes X No
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
1	Tax-ex	empt status: X 501(c)(3) 501(c)() (insert no.) 4947(a)(1) o	or 527	If "No," attach a	list. See instructions
	Websi			H(c) Group exemptio	
		organization: X Corporation Trust Association Other	L Year	of formation: 2017 N	∥ State of legal domicile: M I
Pa	art I	Summary			
ø	1	Briefly describe the organization's mission or most significant activities: ${ m \underline{TO} \ \ DE}$			
Š		WORKFORCE BY COMBINING INNOVATIVE EDUCATION	ON WIT	TH TIME HONO	RED
rna	2	Check this box if the organization discontinued its operations or dispose	ed of more	1 1	
ŏ	3			3	6
ত	4	Number of independent voting members of the governing body (Part VI, line 1b)			6
es	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)			7
ΞĒ	6	Total number of volunteers (estimate if necessary)			6
Activities & Governance	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>		0.
				Prior Year	Current Year
ē	8	Contributions and grants (Part VIII, line 1h)		442,893.	211,603.
enc	9	Program service revenue (Part VIII, line 2g)		605,857.	504,921.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		16,708.	12,683.
_	""	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		145,006.	73,617.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,210,464.	802,824.
	1	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		210,950.	121,521.
		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)		390,851.	307,083.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	_	0.	0.
ă X	. b	Total fundraising expenses (Part IX, column (D), line 25)	0.	264 002	400 201
ш	''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		364,992.	408,301.
	1	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		966,793.	836,905.
	19	Revenue less expenses. Subtract line 18 from line 12		243,671.	-34,081. End of Year
Net Assets or			Ве	ginning of Current Year	
SSE	20	Total assets (Part X, line 16)		842,814.	832,084.
et A	21	Total liabilities (Part X, line 26)		122,446. 720,368.	121,659. 710,425.
	22 art II	Net assets or fund balances. Subtract line 21 from line 20 Signature Block		120,300.	110,423.
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and etatom	ante and to the heet of my	knowledge and helief it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of whi		-	kilowieuge allu bellei, it is
tiuc	, 601160	t, and complete. Declaration of preparet (other than officer) is based on an information of will	icii pi chaici	ilas ally kilowieuge.	
Ci~	_	Signature of officer		I Date	
Sig Her		THOMAS MORAN, PRESIDENT			
Hei	•	Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid	d	DEBRA C. KITELEY, CPA DEBRA C. KITELEY		.0/12/23 if self-employ	500100333
	parer	Firm's name REHMANN ROBSON LLC	,		8-3635706
	Only	Firm's address 218 N MAIN ST, STE 102		, am o Em	
	,	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

Pai	Statement of Program Service Accomplishments	T
	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	
	DEVELOPING INDIVIDUAL ASSETS WITH TIME HONORED TRAINING TO CONNECT	
	TALENT WITH INDUSTRY. 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	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	X No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	X No
Ü	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$670,022. including grants of \$121,521.) (Revenue \$\$ 578,5	<u>38.</u>)
	DEVELOPED APPROXIMATELY 75 STUDENTS WITH TIME HONORED TRAINING IN	
	WELDING TRADES TO CONNECT TALENT WITH INDUSTRY. INDUSTRIAL ARTS	
	INSTITUTE HAS 97 ACTIVE STUDENT LOANS AND 29 THAT HAVE BEEN PAID OFF '	ГО
	DATE	
	-	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	-	
4d	Other program services (Describe on Schedule O.)	
Tu		
1-	(Expenses \$ including grants of \$) (Revenue \$) Total program service expenses 670,022.	
4e	Total program service expenses 6 7 0 , 0 2 2 • Form 990	0 (0000)
	Form 990	· (2022)

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? See instructions	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 Rev. Proc. 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> </u>		
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	-		1
8	, ,			x
_	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		<u> </u>
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		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		x
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	IZU		
D		12b		x
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	
	Did the appropriation projection of the control of the Light of the Li		- 21	Х
14a	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	14a		 ^ `
b				
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	446		x
45	or more? If "Yes," complete Schedule F, Parts I and IV	14b		
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	4-		_ v
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			.
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			,,
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	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		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			l _
	complete Schedule G, Part III	19		X
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

Form 990 (2022) INDUSTRIAL ARTS INSTITUTE, INC. Part IV Checklist of Required Schedules (continued)

	i (continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		163	140
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Х	
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		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	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		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		_X_
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		<u> X</u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			l
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		_X_
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			77
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the 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			v
	"Yes," complete Schedule L, Part IV	28a		<u>X</u>
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	28c		Х
20	"Yes," complete Schedule L, Part IV	29		X
29 30	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		
30		30		х
31	contributions? If "Yes," complete Schedule M	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	-31		
02	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	<u> </u>		
-	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	Х	
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		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	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 on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V			لل
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		.,	
	(gambling) winnings to prize winners?	1c	X 000	
232004	4 12-13-22	Form	330 ((2022)

Form 990 (2022) INDUSTRIAL ARTS INSTITUTE, INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	. (continued)		V	NI.
20	Entay the number of employees reported an Earm W.2. Transmitted of Wage and Tay Statements		Yes	No
Zd	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 7			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		х
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
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		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or 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 services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
•	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	9a		
a	Did the sponsoring organization make any taxable distributions under section 4966? Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	90		
а	Initiation fees and capital contributions included on Part VIII, line 12			
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:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
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			
	organization is licensed to issue qualified health plans	-		
C	Enter the amount of reserves on hand			v
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
15	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	4.5		Х
	excess parachute payment(s) during the year?	15		Λ
16	If "Yes," see the instructions and file Form 4720, Schedule N. Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
10	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	10		-23
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
••	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

Form **990** (2022)

INDUSTRIAL ARTS INSTITUTE, INC. Form 990 (2022) 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 Section A. Governing Body and Management Yes No 6 **1a** Enter the number of voting members of the governing body at the end of the tax year 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. 6 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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

11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on 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	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
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	Х	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on 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?	16h		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be file	i MI
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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)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website Another's website X Upon request Other (explain on Schedule O)

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial 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

14111012 759633 441120.441119

20902 WASHINGTON AVE, ONAWAY, MI 49765

Form **990** (2022)

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the instructions for the order in which to list the persons above.

Calcal C	Check this box if neither the organization in		orga	niza			nper	ısate		irector, or trustee.	r
Average hours per week (list any hours for related organizations below line) (1) TAMARA WARD EXECUTIVE DIRECTOR (2) THOMAS MORAN PRESIDENT (3) REINHARDT E. JAHN TREASURER (4) HANNAH SANDERSON DIRECTOR (5) JIM RUMMER DIRECTOR (6) Onto theck more than one officer and a director/trustee) (9) Day 10 D	(A)	(B)			D-:	C)			(D)		(F)
Week (list any) hours for related organizations below line) From the organization (W-2/1099-MISC/ 1099-NEC) From the organizations (W-2/1099-MISC/ 1099-NEC) From the organizations (W-2/1099-MISC/ 1099-NEC) From the organization (W-2/109	Name and title		(do					one	•		
Week (list any hours for related organizations below line) 10 10 10 10 10 10 10 1		1	box	, unle	ss pe	rson i	is bot	n an	· ·	•	
TAMARA WARD		1	-	T a	T	I	1744 43	100)			
TAMARA WARD		1 '	lirecto								
TAMARA WARD		1	e or d	tee			sated				
TAMARA WARD		1	truste	al trus		yee	m per			10001120)	
TAMARA WARD			idual	ution	 	oldm	sst co	er.	,		
EXECUTIVE DIRECTOR		line)	Indiv	Instit	Office	Key 6	High	Form			-
THOMAS MORAN	(1) TAMARA WARD	40.00									
RESIDENT	EXECUTIVE DIRECTOR				X				64,409.	0.	2,800.
TREASURER	(2) THOMAS MORAN	1.00									
TREASURER X			X		X		_		0.	0.	0.
(4) HANNAH SANDERSON 1.00 DIRECTOR X (5) JIM RUMMER 1.00 DIRECTOR X (6) JACKIE KRAWCZAK 1.00 DIRECTOR X (7) RANDI NORIS 1.00	(3) REINHARDT E. JAHN	1.00									
DIRECTOR X 0. 0. 0.			X		X				0.	0.	0.
1.00	(4) HANNAH SANDERSON	1.00								_	_
DIRECTOR X 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.			X						0.	0.	0.
(6) JACKIE KRAWCZAK 1.00 DIRECTOR X (7) RANDI NORIS 1.00		1.00									_
DIRECTOR			X						0.	0.	0.
(7) RANDI NORIS 1.00		1.00									_
			X						0.	0.	0.
DIRECTOR X 0. 0. 0.		1.00									_
	DIRECTOR		X				_		0.	0.	0.
			-								
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			1								

Form 990 (2022)

Section A. Officers, Directors, Trus		Jioye				gnes	i C		'	Т	
(A)	(B)			((Posi		1		(D)	(E)	(F	
Name and title	Average hours per		not ch	neck i	more	than c		Reportable	Reportable	Estim	
	week					s both or/trust		compensation from	compensation from related	amou	
	(list any	ctor						the	organizations	comper	
	hours for	r dire				ted		organization	(W-2/1099-MISC/	from	the
	related	stee o	rustee			ensat		(W-2/1099-MISC/	1099-NEC)	organi	
	organizations below	ıal tru:	onal t		oloyee	comp		1099-NEC)		and re	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organiz	ations
	,	드	드	0	ž	Ξē	Ŀ				
								64 400			000
1b Subtotal								64,409.	0		800.
c Total from continuation sheets to Part VI								64,409.	0		0. 800.
d Total (add lines 1b and 1c)									0	. 4,	800.
2 Total number of individuals (including but n	ot limited to th	ose	liste	a ac	ove) wn	o re	ceived more than \$100,	υυυ οτ reportable		0
compensation from the organization										Ye	
3 Did the organization list any former officer,	director trust	مم اد	ων <u>α</u>	mnl	0.70	a or	hia	heet compensated empl	ovee on		110
line 1a? If "Yes," complete Schedule J for s	*	,	,		,	,	•		•	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	accrue comper	oo. Isatio	on fr	om	anv	unre	elate	ed organization or individ	lual for services		
rendered to the organization? If "Yes," com										5	х
Section B. Independent Contractors				211,		···				•	
1 Complete this table for your five highest co	mpensated inc	leper	nder	nt cc	ntra	actor	s th	at received more than \$	100,000 of compens	ation from	
the organization. Report compensation for											
(A)								(B)		(C)	
Name and business	address	NC	NE	3				Description of s	ervices	Compensa	tion
							_				
							\dashv				
							\dashv				
							\dashv				
2 Total number of independent contractors (ii	ncluding but p	at lin	nited	l to t	thos	a lie	+24	ahove) who received mo	ore than		
\$100,000 of compensation from the organic	•	J. 1111		0	(.ou	assvoj wilo roceived IIIC	2.5 (1011		
										Form 99	0 (2022)

Form 990 (2022) INDUSTR
Part VIII Statement of Revenue

		Check if Schedule O contains a response o	r note to any lin	e in this Part VIII			
		Official in Schedule O contains a response of	in Hote to arry line	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenuè excluded
				Total Tovolido	function revenue	business revenue	from tax under
							sections 512 - 514
ध द	1 a	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts	ŀ	Membership dues 1b					
<u>ت</u> و		Fundraising events 1c					
fts,							
ig ig	•						
ns, Sim	•	Government grants (contributions)					
ž Š	f	All other contributions, gifts, grants, and					
g ‡		similar amounts not included above 1f	211,603.				
함	ç	Noncash contributions included in lines 1a-1f 1g \$					
Co	ŀ	Total. Add lines 1a-1f		211,603.			
			Business Code				
ø)	2 8	TUITION	611600	504,921.	504,921.		
ķ	_ k						
er ue							
n S	C						
Irai Rev	C	-					
Program Service Revenue	•						
ď	f	All other program service revenue					
	ç	Total. Add lines 2a-2f		504,921.			
	3	Investment income (including dividends, interes	st, and				
		other similar amounts)		12,683.			12,683.
	4	Income from investment of tax-exempt bond pro	oceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
			(ii) i Giddiiai				
	6 a						
	k						
	C	` ,					
	C	Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a					
	k	Less: cost or other basis					
<u>e</u>		and sales expenses 7b					
ənr	,	Gain or (loss) 7c					
Revenue		Net gain or (loss)					
F							
ther	8 8	Gross income from fundraising events (not					
₹		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a					
	k	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See					
		Part IV, line 199a					
	ŀ	Less: direct expenses 9b					
		Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns	67 617				
			67,617.				
	k	Less: cost of goods sold10b	0.	65 645	65.645		
	C	Net income or (loss) from sales of inventory		67,617.	67,617.		
10			Business Code				
šno «	11 a	MISCELLANEOUS	900099	6,000.	6,000.		
ine.	k						
Miscellaneous Revenue							
Sc		All other revenue					
Ξ				6,000.			
		Total Add lines 11a-11d		802,824.	578,538.	0.	12,683.
	12	Total revenue. See instructions		004,044.	J10,330.	<u> </u>	14,003.

<i>3001</i>	ion 501(c)(3) and 501(c)(4) organizations must comple Check if Schedule O contains a respons			ipiete ceiariii (i y.	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		схропаса	general expenses	схрензез
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	121,521.	121,521.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	- 4 000		74 000	
	trustees, and key employees	74,200.		74,200.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	175 055	172 041	2 014	
7	Other salaries and wages	175,855.	173,041.	2,814.	
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)	37,374.	28,159.	9,215.	
9	Other employee benefits	19,654.	13,758.	5,896.	
0	Payroll taxes	19,034.	13,730.	3,090.	
1	Fees for services (nonemployees):				
a L		209.	209.		
b		12,455.	203.	12,455.	
d		12,433.		12,433.	
e	D (' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '				
f	Investment management fees				
g					
9	column (A), amount, list line 11g expenses on Sch O.)	70,636.	70,636.		
2	Advertising and promotion	34,995.	,	34,995.	
3	Office expenses	9,641.	8,677.	964.	
4	Information technology	2,763.	2,486.	277.	
5	Royalties				
6	Occupancy	83,348.	71,313.	12,035.	
7	Travel	944.	189.	755.	
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	3,067.		3,067.	
0	Interest				
1	Payments to affiliates				
2	Depreciation, depletion, and amortization	24,799.	24,799.		
3	Insurance	12,453.	11,207.	1,246.	
4	Other expenses. Itemize expenses not covered 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.)				
а	ODDDAMING GUDDUTEG -	87,750.	87,750.		
b	ME CORE E ANTRONIO	21,415.	17,132.	4,283.	
c	DEDATED C MATAMENTANCE	19,723.	19,723.	=,===	
d	DITEC & CUID COD T DET COT	11,078.	8,862.	2,216.	
-	All other expenses	13,025.	10,560.	2,465.	
5	Total functional expenses. Add lines 1 through 24e	836,905.	670,022.	166,883.	(
6	Joint costs. Complete this line only if the organization	-	-		
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or	note to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			278,451.	1	287,811.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net	399,848.	4	384,707.		
	5	Loans and other receivables from any curren					
		trustee, key employee, creator or founder, su					
		controlled entity or family member of any of t		5			
	6	Loans and other receivables from other disqu					
		under section 4958(f)(1)), and persons descri	bed in secti	on 4958(c)(3)(B)		6	
Assets	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	10a	241,695.			
	b	Less: accumulated depreciation	10b	82,129.	164,515.	10c	159,566.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, lin			12		
	13	Investments - program-related. See Part IV, li		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must e			842,814.	16	832,084.
	17	Accounts payable and accrued expenses	49,499.	17	45,871.		
	18	Grants payable	E0 04E	18			
	19	Deferred revenue			72,947.	19	75,788.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple				21	
es	22	Loans and other payables to any current or f					
Liabilities		trustee, key employee, creator or founder, su					
ja ja		controlled entity or family member of any of t				22	
_	23	Secured mortgages and notes payable to un				23	
	24	Unsecured notes and loans payable to unrela				24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on li	nes 1 <i>1-</i> 24).	Complete Part X			
		of Schedule D			122,446.	25	121,659.
	26	Total liabilities. Add lines 17 through 25		X	122,440.	26	121,039.
ý		Organizations that follow FASB ASC 958, or the second seco	check here				
nce		and complete lines 27, 28, 32, and 33.			707,368.	07	686,266.
ala	27				13,000.	27	24,159.
d B	28				13,000.	28	24,133.
Ë		Organizations that do not follow FASB AS	C 958, cned	ck nere			
è		and complete lines 29 through 33.		1		00	
)ts	29	Capital stock or trust principal, or current fur				29	
SSE	30	Paid-in or capital surplus, or land, building, o		Г		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated			720,368.	31	710,425.
ž	32				842,814.	32	832,084.
	33	Total liabilities and net assets/fund balances			044,014.	33	632,064.

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1		2,8	
2	Total expenses (must equal Part IX, column (A), line 25)	2		6,9	
3	Revenue less expenses. Subtract line 2 from line 1	3		4,0	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	<u>72</u>	0,3	<u>68.</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	2	<u>4,1</u>	
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	<u>71</u>	0,4	<u>25.</u>
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				<u> </u>
				Yes	No
1	Accounting method used to prepare the Form 990:				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
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 School	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				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		. 3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b		
			Form	990	(2022)

232012 12-13-22

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

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.

Open to Public

OMB No. 1545-0047

Inspection

Name of the organization

Employer identification number INDUSTRIAL ARTS INSTITUTE, INC. 46-3997543

Pa	rt I	Reason for Public C	Charity Status. ((All organizations must c	omplete th	nis part.) S	ee instructions.	
he o	ne organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)							
1	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).							
2	X							
3	Ħ	A hospital or a cooperative				/h)/1\/Δ\/ii	i)	
4	H	A medical research organiza					•	the hospital's name
7		city, and state:	ation operated in cor	ijanotion with a noopital	400011004	ocono	11 11 0(0)(1)(11)(11)1 2 1101	the hoopital o hamo,
_		An organization operated for	or the benefit of a col	logo or university ewned	or operate	od by a go	vornmontal unit doscribe	nd in
5				lege of diliversity owned	or operati	ed by a go	verninental unit describe	5 u III
_		section 170(b)(1)(A)(iv). (C					, ,	
6		A federal, state, or local gov	-					
7		An organization that normal	•	ntial part of its support fr	om a gove	ernmental i	unit or from the general p	oublic described in
		section 170(b)(1)(A)(vi). (Co						
8	Щ	A community trust describe	ed in section 170(b)(1)(A)(vi). (Complete Part	t II.)			
9		An agricultural research org	anization described	in section 170(b)(1)(A)(i	ix) operate	ed in conju	inction with a land-grant	college
		or university or a non-land-g	rant college of agricu	ulture (see instructions).	Enter the i	name, city	, and state of the college	or
		university:						
10		An organization that normal	lly receives (1) more t	than 33 1/3% of its supp	ort from c	ontribution	ns, membership fees, and	d gross receipts from
		activities related to its exem	npt functions, subject	t to certain exceptions; a	and (2) no	more than	33 1/3% of its support f	rom gross investment
		income and unrelated busin	ness taxable income	(less section 511 tax) fro	m busines	ses acquii	red by the organization a	ifter June 30, 1975.
		See section 509(a)(2). (Cor	mplete Part III.)					
11		An organization organized a	and operated exclusiv	vely to test for public sat	ety. See	section 50)9(a)(4).	
12		An organization organized a	and operated exclusi	vely for the benefit of, to	perform tl	ne functior	ns of, or to carry out the	purposes of one or
		more publicly supported org	•	•	-		· · · · · · · · · · · · · · · · · · ·	
		lines 12a through 12d that of	-					
а		Type I. A supporting orga	* *					aivina
-		the supported organization	· · · · · · · · · · · · · · · · · · ·		•	-		
		organization. You must c	· · · · · ·		majority o	T ti lo dii oo	1010 01 11401000 01 1110 00	.pporting
b		Type II. A supporting orga			ion with its	e cunnorte	d organization(s), by hav	vina
b		control or management of						-
		organization(s). You mus			anie perso	iis iiiai coi	ittor or manage the supp	Jorted
_		, ,			in connoct	ion with a	and functionally integrate	od with
C		Type III functionally inte						eu wiiri,
		its supported organization						ration(a)
d		Type III non-functionally					· · · · · · · · · · · · · · · · · · ·	* *
		that is not functionally int	-	* *	-		='	/eness
		requirement (see instructi	·	-				
е		Check this box if the orga					Type I, Type II, Type III	
_		functionally integrated, or		nally integrated supporting	ng organiz	ation.		
f		r the number of supported o						
g		ide the following information Name of supported	(ii) EIN	d organization(s). (iii) Type of organization	(iv) Is the orga	inization listed	(v) Amount of monetary	(vi) Amount of other
	,	organization	(-,	(described on lines 1-10	in your governi Yes	ng document? No	support (see instructions)	support (see instructions)
				above (see instructions))	163	140		
ota	ı							

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(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.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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.						
Se	ction B. Total Support			_	_		
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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						
	Gross receipts from related activities,	· · · · · · · · · · · · · · · · · · ·				12	
13	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	01(c)(3)	
_	organization, check this box and stop						
	ction C. Computation of Publi					 	
	Public support percentage for 2022 (column (f))		14	<u>%</u>
	Public support percentage from 2021					15	. %
16a	33 1/3% support test - 2022. If the				14 is 33 1/3% or m	ore, check this bo	x and
	stop here. The organization qualifies		•				
k	33 1/3% support test - 2021. If the	-					
	and stop here. The organization qual	•	• •				
178	10% -facts-and-circumstances test						
	and if the organization meets the fact		•	-	•	VI how the organiz	zation
	meets the facts-and-circumstances to	-				17a and 15a d. 15	100/ -::
k	10% -facts-and-circumstances test	ū				•	10% Or
	more, and if the organization meets the				-		
18	organization meets the facts-and-circle Private foundation. If the organization		-				
10	Finate roundation. If the organization	ni did not check a	DOX OF HIRE TO, TO	a, 100, 17a, 01 171	o, oneon this box a		(Form 990) 2022

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.)

Section	A. Public Support	slow, please comp	nete Part II.)				
	ear (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
•	grants, contributions, and	(4) 2313	(2) 2010	(0) 2020	(4) 2021	(6) 2022	(i) rotal
-	pership fees received. (Do not						
	de any "unusual grants.")						
	receipts from admissions,						
	nandise sold or services per-						
	d, or facilities furnished in						
,	ctivity that is related to the ization's tax-exempt purpose						
-	receipts from activities that						
	ot an unrelated trade or bus-						
	under section 513						
	evenues levied for the organ-						
	n's benefit and either paid to						
-	pended on its behalf					+	
	alue of services or facilities						
	hed by a governmental unit to						
	rganization without charge						
	Add lines 1 through 5						
	ints included on lines 1, 2, and						
	eived from disqualified persons				1		
	ts included on lines 2 and 3 received ther than disqualified persons that						
exceed	the greater of \$5,000 or 1% of the						
	on line 13 for the year						
	nes 7a and 7b						
8 Publi	c support. (Subtract line 7c from line 6.)						
Section	B. Total Support		1	<u> </u>	_		1
Calendar ye	ear (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	ınts from line 6						
	s income from interest,						
	ends, payments received on ities loans, rents, royalties,						
	ncome from similar sources						
b Unrela	ted business taxable income						
(less s	ection 511 taxes) from businesses						
acquir	ed after June 30, 1975						
c Add li	ines 10a and 10b						
	come from unrelated business						
	ties not included on line 10b,						
	ner or not the business is arly carried on						
_	income. Do not include gain						
	s from the sale of capital						
	s (Explain in Part VI.)						
	5 years. If the Form 990 is for th	e organization's fi	rst second third	fourth or fifth tax	vear as a section	501(c)(3) organizatio	
	this box and stop here	J			•	() ()	· —
	C. Computation of Publi						
	support percentage for 2022 (li			column (f))		15	%
	support percentage from 2021					16	%
	D. Computation of Inves					1 10 1	
	tment income percentage for 20			ine 13 column (f)		17	%
	tment income percentage from 2					18	%
	3% support tests - 2022. If the						
							, 13 HUL
	than 33 1/3%, check this box an	=	-				L
	3% support tests - 2021. If the						
	8 is not more than 33 1/3%, che						
∠u Priva	te foundation. If the organizatio	n did not check a	DOX OR LINE 14, 19	a. or 190. check th	iis dox and see in:	SITUCTIONS	1 1

Vas No

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?

 If "Yes." complete Part I of Schedule L (Form 990).
- 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 on 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 on 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 line 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.)

1	
2	
3a	
3b	
3c	
4a	
- iu	
4b	
4c	
5a	
5b	
5c	
6	
-	
7	
8	
9a	
9b	
9c	
30	
10a	
10b	

Par	t IV	Supporting Organizations (continued)			
	_			Yes	No
11	Has th	he organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	elow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sect	tion E	3. Type I Supporting Organizations			
				Yes	No
1		ne governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		cors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
		ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did th	ne organization operate for the benefit of any supported organization other than the supported			
	organ	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part \	how providing such benefit carried out the purposes of the supported organization(s) that operated,			
_	super	vised, or controlled the supporting organization.	2		
Sec	tion (C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trus	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or ma	nagement of the supporting organization was vested in the same persons that controlled or managed			
	the su	pported organization(s).	1		
Sec	tion L	D. All Type III Supporting Organizations			
		r		Yes	No
1	Did th	ne organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organ	ization'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			
	organ	ization'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			
	organ	ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the or	ganization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By rea	ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	-	icant voice in the organization's investment policies and in directing the use of the organization's			
		ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
C	suppo	orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations	3		
1		k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a		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.			
C		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	truction	· .	NI -
2		ties Test. Answer lines 2a and 2b below.		Yes	No
а		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
		upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		e supported organizations and explain how these activities directly furthered their exempt purposes,			
		the organization was responsive to those supported organizations, and how the organization determined	20		
h		hese activities constituted substantially all of its activities.	<u> 2a</u>		
b		ne activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		the reasons for the organization's position that its supported organization(s) would have engaged in	2h		
2		activities but for the organization's involvement.	2b		
3		nt of Supported Organizations. Answer lines 3a and 3b below.			
а		ne organization have the power to regularly appoint or elect a majority of the officers, directors, or	20		
	เเนรเย	ees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	За	1	

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.

Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
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	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
1	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	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-function	ally integrated	Type III supporting orga	nization (see
	instructions).	. •		•

Schedule A (Form 990) 2022

Par	t V Type III Non-Functionally Integrated 509	a)(3) Supporting Orga	nizations (continue	ed)	3
Secti	on D - Distributions		•		Current Year
1	Amounts paid to supported organizations to accomplish exe		1		
2					
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
<u>10</u>	Line 8 amount divided by line 9 amount			10	****
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	s	(iii) Distributable Amount for 2022
_1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
a	From 2017				
<u>b</u>	From 2018				
	From 2019				
	From 2020				
е	From 2021				
	Total of lines 3a through 3e				
<u>g</u>	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2022 distributable amount				
<u>_i</u>	Carryover from 2017 not applied (see instructions)				
<u>i_</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2022 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019				
c	Excess from 2020				

Schedule A (Form 990) 2022

d Excess from 2021e Excess from 2022

Schedule B

Department of the Treasury Internal Revenue Service

(Form 990)

Schedule of Contributors

INC.

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

INDUSTRIAL ARTS INSTITUTE

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

OMB No. 1545-0047

2022

Schedule B (Form 990) (2022)

Name of the organization

Employer identification number

46-3997543

Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

Schedule B (Form 990) (2022) Page **2**

Name of organization

Employer identification number

INDUSTRIAL ARTS INSTITUTE, INC.

46-3997543

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	OFFIELD FOUNDATION PO BOX 1105 CHICAGO, IL 60690	\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	RJ INDUSTRIAL RECYCLING 5167 DORT HWY FLINT, MI 48505	\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	BAIARDI FAMILY FOUNDATION 2328 PINECREST STREET HARBOR SPRINGS, MI 49740	\$ 13,600.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	IRON ONE FOUNDATION PO BOX 567 ONAWAY, MI 49765	- \$\$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
5	PULTE FAMILY CHARITABLE FOUNDATION 220 S DIXIE HWY BOCA RATON, FL 33432	57,500.	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
223452 11-14	WOODS CHARITABLE TRUST 11390 TWELVE OAKS WAY 520 NORTH PALM BEACH, FL 33408	\$\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

INDUSTRIAL	ARTS	INSTITUTE,	INC.
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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
7	ALVIN L. GLICK FOUNDATION, INC ALRO STEEL 3100 E. HIGH STREET PO BOX 927 JACKSON, MI 49204	\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person 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 additional 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
		 \$	

Page 4 Schedule B (Form 990) (2022)

Name of organization **Employer identification number** INDUSTRIAL ARTS INSTITUTE, INC. 46-3997543 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

2022
Open to Public Inspection

Name of the organization

INDUSTRIAL ARTS INSTITUTE, INC.

Employer identification number 46-3997543

Pa	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		Similar Funds	or Accounts	 Complete if th 	е
	organization disenses to our our coo, raintry, mis	(a) Donor advi	sed funds	(b) Funds	and other accou	nts
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	vriting that the assets I	neld in donor advise	ed funds		
	are the organization's property, subject to the organization's e	exclusive legal control	>		Yes	☐ No
6	Did the organization inform all grantees, donors, and donor ac					
	for charitable purposes and not for the benefit of the donor or					
	impermissible private benefit?				Yes	☐ No
Pai	rt II Conservation Easements. Complete if the org					
1	Purpose(s) of conservation easements held by the organizatio	n (check all that apply).			
	Preservation of land for public use (for example, recreat	ion or education)	Preservation of	a historically imp	oortant land area	
	Protection of natural habitat		Preservation of	a certified histor	ic structure	
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation contr	bution in the form	of a conservation	easement on th	e last
	day of the tax year.			He	ld at the End of th	e Tax Year
а	Total number of conservation easements			2a		
b						
С	Number of conservation easements on a certified historic stru	cture included in (a)		2c		
d	Number of conservation easements included in (c) acquired at	fter July 25,2006, and	not on a			
	historic structure listed in the National Register			2d		
3	Number of conservation easements modified, transferred, rele				ing 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, inspe	ction, handling of			
	violations, and enforcement of the conservation easements it	holds?			Yes	☐ No
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations,	and enforcing cons	ervation easeme	nts during the ye	ear
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and	enforcing conservat	ion easements d	uring the year	
8	Does each conservation easement reported on line 2(d) above	, ,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	and section 170(h)(4)(B)(ii)?				Yes	No
9	In Part XIII, describe how the organization reports conservation	n easements in its rev	enue and expense	statement and		
	balance sheet, and include, if applicable, the text of the footnot	ote to the organization	's financial stateme	ents that describe	es the	
Da	organization's accounting for conservation easements.	Aut Historiaal To		O::I A		
Pal	organizations Maintaining Collections of		easures, or Ot	ner Similar A	ssets.	
	Complete if the organization answered "Yes" on Form					
1a	If the organization elected, as permitted under FASB ASC 958	'				
	of art, historical treasures, or other similar assets held for publ			· ·	lic	
	service, provide in Part XIII the text of the footnote to its finance					
b	, ,					
	art, historical treasures, or other similar assets held for public	exhibition, education,	or research in furth	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 trea			gain, provide		
	the following amounts required to be reported under FASB AS					
	, , , , , , , , , , , , , , , , , , , ,					
	Assets included in Form 990, Part X					
LHA	For Paperwork Reduction Act Notice, see the Instructions	for Form 990.		Sc	hedule D (Form	990) 2022

232051 09-01-22

Par	rt III Organizations Maintaining C	ollections of Art	, Historical Tre	asures, or	Other	Simila	r Assets	(continu	ıed)	
3	Using the organization's acquisition, accession	on, and other records	, check any of the t	following that n	nake sig	nificant ı	use of its			
	collection items (check all that apply):									
а	Public exhibition	d	Loan or exc	hange progran	า					
b	Scholarly research	е	Other							
С	Preservation for future generations									
4	Provide a description of the organization's co	llections and explain	how they further th	ne organization	's exemp	ot purpo	se in Part	XIII.		
5	During the year, did the organization solicit or	r receive donations o	f art, historical treas	sures, or other	similar a	ssets				
	to be sold to raise funds rather than to be ma	intained as part of th	e organization's co	llection?				Yes		No
Par	rt IV Escrow and Custodial Arrang	gements. Comple	te if the organizatio	n answered "Y	es" on F	orm 990	, Part IV, I	ine 9, or		
	reported an amount on Form 990, Par	t X, line 21.								
1a	Is the organization an agent, trustee, custodia	an or other intermedia	ary for contribution	s or other asse	ts not in	cluded				
	on Form 990, Part X?							Yes		No
b	If "Yes," explain the arrangement in Part XIII a									
								Amount		
С	Beginning balance					1c				
d	Additions during the year					1d				
	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Fo	orm 990, Part X, line 2	21, for escrow or cu	ıstodial accour	nt liability	y?		Yes		No
b	If "Yes," explain the arrangement in Part XIII.									
Par	rt V Endowment Funds. Complete in	f the organization ans	swered "Yes" on Fo	rm 990, Part I\						
		(a) Current year	(b) Prior year	(c) Two years	back (d	d) Three y	ears back	(e) Four	years b	ack
1a	Beginning of year balance	13,000.	13,000.	13,	000.		13,000.			
b	Contributions								13,0	00.
	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance	13,000.	13,000.	13,	000.		13,000.		13,0	00.
2	Provide the estimated percentage of the curre	ent year end balance	(line 1g, column (a))) held as:						
а	Board designated or quasi-endowment	100	_%							
b	Permanent endowment	%								
С	Term endowment	%								
	The percentages on lines 2a, 2b, and 2c should	uld equal 100%.								
За	Are there endowment funds not in the posses	ssion of the organizat	tion that are held ar	nd administered	d for the			_		
	organization by:							'	Yes	No
	(i) Unrelated organizations							3a(i)		X_
	(ii) Related organizations							3a(ii)		X_
b	If "Yes" on line 3a(ii), are the related organization	tions listed as require	ed on Schedule R?					3b		
4	Describe in Part XIII the intended uses of the		vment funds.							
Par	rt VI Land, Buildings, and Equipm	ent.								
	Complete if the organization answered	d "Yes" on Form 990,	Part IV, line 11a. S	ee Form 990, F	Part X, lir	ne 10.				
	Description of property	(a) Cost or ot	her (b) Cost	or other	(c) Acc	cumulate	ed	(d) Book	value	
		basis (investm	ent) basis	(other)	depr	reciation				
1a	Land									
	Buildings									
	Leasehold improvements									
	Equipment		24	1,695.		82,1	29.	159	,56	6.
	Other									
	Add lines to through to (O. L (1)		(5) !!	<u> </u>			T	159	5.6	6

Schedule D (Form 990) 2022

Part VII Investments - Other Securities. Complete if the organization answered "Yes"	on Form 990 Part IV line	11h See Form 990 Part X line 12	<u> </u>
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	-of-vear market value
(1) Financial derivatives	(4) = 22.11 12.12.2	(-)	,
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
<u>(F)</u>		<u> </u>	
(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"	on Form 990. Part IV. line	11c. See Form 990. Part X. line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	-of-year market value
(1)	, ,		·
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
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 X line 15	
	Description	114. 200 1 3111 300, 1 4117, 1110 10.	(b) Book value
(1)	·		
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25.	(L) D : :
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(5)			
<u>(6)</u> (7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990. Part X. col. (B) line	25)		
2 Liability for uncertain tay positions. In Part XIII. provide	,		act reports the

Schedule D (Form 990) 2022

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.								
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.							
1	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:	1 1						
а	Net unrealized gains (losses) on investments	2a						
b	Donated services and use of facilities	2b						
С	Recoveries of prior year grants	2c						
d	Other (Describe in Part XIII.)	2d						
е	Add lines 2a through 2d		2e					
3	Subtract line 2e from line 1		3					
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	45						
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a 4b						
b	Other (Describe in Part XIII.) Add lines 4a and 4b		4c					
5	Add lines 4a and 4b Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5					
	t XII Reconciliation of Expenses per Audited Financial Statemen	nts With Expenses per l						
	Complete if the organization answered "Yes" on Form 990, Part IV, 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:							
а	Donated services and use of facilities	2a						
b	Prior year adjustments	2b						
С	Other losses	2c						
d	Other (Describe in Part XIII.)	2d						
е	Add lines 2a through 2d		2e					
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						
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a						
	, , , , , , , , , , , , , , , , , , , ,	4b						
	Add lines 4a and 4b		4c					
Dai	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5					
		/ lines the and Ohy Dort \/ lines	4. Dort V. line Q. Dort VI					
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IN 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additi		4, Part X, line 2, Part XI,					
111103	20 and 4b, and 1 art All, lines 20 and 4b. Also complete this part to provide any additi	onar imormation.						
PAF	RT V, LINE 4:							
	·							
INS	STITUTE IMPROVEMENTS							
PAI	RT X, LINE 2:							
THE	E INSTITUTE HAS EVALUATED ITS INCOME TAX FI	LING POSITIONS F	FOR FISCAL					
YE!	ARS 2020 THROUGH 2022, THE YEARS WHICH REMA	IN SUBJECT TO EX	CAMINATION AS					
~ =	MARGIN 24 0000 BUT THEFT CONT.							
OF.	MARCH 31, 2023. THE INSTITUTE CONCLUDED TO	HAT THERE ARE NO	SIGNIFICANT					
TTNT/	VEDMATN MAY DOCIMIONG DEGITERING DEGOGNITHTON	TNI MUD TNIOMTMIT	ים ימ הדאז אזמד אי					
OMC	CERTAIN TAX POSITIONS REQUIRING RECOGNITION	IN THE INSTITUT	TE S FINANCIAL					
CW.	ATEMENTS. THE INSTITUTE DOES NOT EXPECT TH	₽ ጥ ⊖ጥጿ፣ አ ਅ ⊖፣፣ኣ፣ጣ ⊖	ነ ፑ					
211	ATEMENTS. THE INSTITUTE DOES NOT EXPECT THI	E TOTAL AMOUNT (<u>) r</u>					
TINTE	RECOGNIZED TAX BENEFITS ("UTB") (E.G. TAX DI	EDITOTIONS EXCLT	ISTONS OP					
OINE	THE COULTED INV DEMELTIS (OID) (E.G. IAK DI	TOCITOND, EVCTIC	DIOND, OR					
CRI	EDITS CLAIMED OR EXPECTED TO BE CLAIMED) TO	SIGNIFICANTLY C	CHANGE IN THE					
 -	THE PRODUCT OF THE PR	,,,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ACCRITED TO					
ΝEΣ	KT TWELVE MONTHS. THE INSTITUTE DOES NOT HA	AVE ANY AMOUNTS	ACCRUED FOR					

Schedule D (Form 990) 2022

SCHEDULE E

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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

2022

Open to Public Inspection

INDUSTRIAL ARTS INSTITUTE, INC.

Employer identification number 46-3997543

	INDUSTRIAL ARTS INSTITUTE, INC.	46-39	191	343	
Par	ti			YES	NC
	Does the expenization have a recially pendiceriminatory policy toward at idente by etatement in its charter	Г		TES	IN
	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		1	х	
	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures			21	
	catalogues, and other written communications with the public dealing with student admissions, programs, and schol		2	Х	
	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet	arsinps:			
	homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the				
	homepage, or 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. If you need more space, use Part II		3	Х	
	SEE PART II				
1	Does the organization maintain the following?				
а	Records indicating the racial composition of the student body, faculty, and administrative staff?		4a	Х	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory b	asis?	4b	Х	
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing				
	with student admissions, programs, and scholarships?		4c	X	_
	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.		4d	Х	
5	Does the organization discriminate by race in any way with respect to:				
а	Students' rights or privileges?		5a		X
b	Admissions policies?		5b		Σ
	Employment of faculty or administrative staff?		5c		Σ
	Scholarships or other financial assistance?		<u>5d</u>		2
	Educational policies?	·····	5e		Σ
	Use of facilities?		<u>5f</u>		Σ.
	Athletic programs?		5g		Σ Σ
	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		5h_		_
		_			
	Does the organization receive any financial aid or assistance from a governmental agency?		6a		2
	Has the organization's right to such aid ever been revoked or suspended?		6b		Σ
	If you answered "Yes" on either line 6a or line 6b, explain on Part II.				
	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through				
	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering				
	racial nondiscrimination? If "No," explain on Part II		7	X	l

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

Schedule E (Form 990) 2022

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

Open to Public

OMB No. 1545-0047

Inspection **Employer identification number** Name of the organization 46-3997543 INDUSTRIAL ARTS INSTITUTE, INC. Part I General Information on Grants and Assistance Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? X Yes Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed. (f) Method of 1 (a) Name and address of organization (b) EIN (c) IRC section (d) Amount of (e) Amount of (g) Description of (h) Purpose of grant valuation (book, or government (if applicable) cash grant noncash noncash assistance or assistance FMV, appraisal, assistance other)

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Enter total number of other organizations listed in the line 1 table

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

Schedule I (Form 990) 2022

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	26	121,521.	0.		
Part IV Supplemental Information. Provide the information	on required in Part I, lin	L e 2; Part III, column	l (b); and any other ac	l dditional information.	
PART I, LINE 2:					
THERE ARE SEVEN SCHOLARSHIPS AV	AILABLE EXCL	USIVELY TO	O IAI STUDE	NTS.	
APPLICATIONS FOR THREE OF THE A	VAILABLE SCH	OLARSHIPS	ARE RECEIV	ED,	
REVIEWED, AND APPROVED BY INDEP	ENDENT SCHOL	ARSHIP CON	MITTEES WH		
INCLUDE AN IAI MEMBER. APPLICAT:					
SCHOLARSHIPS ARE RECEIVED, REVI	EWED, AND AP	PROVED BY	THE IAL EX	ECUTIVE	
DIRECTOR.					
SCHOLARSHIP APPLICANTS ARE REQU	IRED TO SUBM	IIT VERIFIC	CATION OF U	.s.	
CITIZENSHIP, ESSAY ANSWERS, LET	TERS OF RECO	MMENDATION	N, A RESUME	AND PROOF	Schodula I (Form 000) 20

SCHEDULE O (Form 990)

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 Form 990-EZ.

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

2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 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 B, LINE 15A:
THE BOARD OF DIRECTORS MEET IN AN EXECUTIVE COMMITTEE TO DISCUSS AND DECIDE
ON ALL NEW HIRES AND COMPENSATION FOR THE EXECUTIVE DIRECTOR POSITION.
FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
AVAILABLE UPON REQUEST

FORM 990, PART XI, LINE 8

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Schedule O (Form 990) 2022

Schedule O (Form 990) 2022	Page 2
Name of the organization INDUSTRIAL ARTS INSTITUTE, INC.	Employer identification number 46-3997543
A PRIOR PERIOD ADJUSTMENT OF \$24,138 WAS MADE BECAUSE THER	E WERE
RECOMMENDED ADJUSTMENTS MADE BY THE ORGANIZATION TO THEIR	FINANCIAL
STATEMENTS AFTER THE 2021 FORM 990 WAS FILED AND THE 2021	AUDIT REPORT
WAS FINALIZED. THE ENDING NET ASSETS HAVE BEEN ADJUSTED TO	RECONCILE TO
THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING 3/31/	
FORM 990, PART XII, LINE 2C:	
THE BOARD OVERSEES THE SELECTION AND OVERSIGHT OF THE WORK	OF THE
INDEPENDENT ACCOUNTANT. THE INSTITUTE OBTAINED REVIEWED FI	NANCIAL
STATEMENTS FOR FISCAL YEAR 2022.	

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

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.

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 ART	mployer identific 46-39975	ation nu	ımber							
Part I Identification of Disregarded Entities. Complete	e if the organization answered "Yes"	on Form 990, Part IV, line 33	3.							
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	r Total inco	me End-of-year	assets	s Direct co	f) ontrolling tity	I		
NOBLE PATH - 80-2116389 PO BOX 241 ONAWAY, MI 49765	LENDING PROGRAM FOR STUDENTS OF IAI	MICHIGAN	2	466. 558	8,576	INDUSTRIAL A	RTS			
Identification of Related Tax-Exempt Organization	tions. Complete if the organization a	inswered "Yes" on Form 990	. Part IV. line 34. b	ecause it had one o	or more	re related tax-exer	npt			
organizations during the tax year.		T								
(a) Name, address, and EIN of related organization	(b) (c) (d) Primary activity Legal domicile (state or foreign country) Exempt Code section				Dire	(f) rect controlling entity	Section 5 contr enti	olled		
		501(c)(3))	501(c)(3))	501(c)(3))		501(c)(3))			Yes	No

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

Schedule R (Form 990) 2022

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.

(a) Name, address, and EIN of related organization (b) Primary activity Primary activity Of related organization (c) Legal domicile (state or foreign country) Primary activity Of related organization (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income Of related, unrelated, excluded from tax under sections 512-514) (g) Share of total income Of rend-of-year assets (h) Disproportionate allocations? Yes No (i) General or managing partner? Yes No
Name, address, and EIN of related organization Primary activity Primary activity Primary activity Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Percentage ownership Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514) Primary activity Predominant income (related, unrelated, excluded from tax under sections 512-514)
toreign country) State of foreign country excluded from tax under sections 512-514) assets 20 of Schedule Factor Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes No Yes Yes
Country Sections 512-514) Yes No K-1 (Form 1065) Yes No

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	entity:	
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership		
		country)		ŕ				Yes	No
	1								
]								
]								
]								
	1								
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Schedule R (Form 990) 2022

1a

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Yes No

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b	Gift, grant, or capital contribution to related organization(s)				1b		_		
С	Gift, grant, or capital contribution from related organization(s)								
	d Loans or loan guarantees to or for related organization(s)								
е	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		_		
	Purchase of assets from related organization(s)						_		
i	Exchange of assets with related organization(s)				1i				
j	Lease of facilities, equipment, or other assets to related organization(s)				. <u>1j</u>		_		
k	k Lease of facilities, equipment, or other assets from related organization(s)								
	Performance of services or membership or fundraising solicitations for related organ						_		
	m Performance of services or membership or fundraising solicitations by related organization(s)								
	Sharing of facilities, equipment, mailing lists, or other assets with related organization						_		
0	Sharing of paid employees with related organization(s)				10		_		
р	Reimbursement paid to related organization(s) for expenses				1p		_		
q	Reimbursement paid by related organization(s) for expenses				1q		_		
	Other transfer of cash or property to related organization(s)						_		
	Other transfer of cash or property from related organization(s)				1s		_		
2	If the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on which it is the above in the above is "Yes," see the instruction of the above it is "Yes," and "Yes,"	ho must complete th	is line, including covered relati	onships and transaction thresholds.			_		
	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount i	nvolved		_		
1)							_		
2)							_		
3)							-		
4\									
4)							-		
5 \									
5)							-		
6)									
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Page 4

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 all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Disprition allocat	opor- late tions?	General manage partner	(k) Percentage ownership
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