efile GRAPHIC print - DO NOT PROCESS As Filed Data -DLN: 93492135062607 **Short Form** OMB No 1545-1150 Form 990-EZ Return of Organization Exempt From Income Tax 2016 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. Open to Public ► Information about Form 990-EZ and its instructions is at www.irs.gov/form990. Department of the Treasury Inspection Internal Revenue Service For the 2016 calendar year, or tax year beginning 01-01-2016 and ending 12-31-2016 B Check if applicable D Employer identification number C Name of organization LAKE CITY CHAMBER OF COMMERCE ☐ Address change 57-0363390 ■ Name change Number and street (or P O box, if mail is not delivered to street address) Room/suite E Telephone number ☐ Initial return 144 S ACLINE STREET ☐ Final return/terminated (843) 374-8611 City or town, state or province, country, and ZIP or foreign postal code ☐ Amended return LAKE CITY, SC 29560 F Group Exemption ☐ Application pending Number Check ▶ ☑ If the organization is **not** ☑ Cash ☐ Accrual Other (specify) ▶ G Accounting Method required to attach Schedule B (Form 990, 990-EZ, or 990-PF) I Website: ►www.lakecitysc.org **J Tax-exempt status**(check only one) - □ 501(c)(3) 回 501(c)(6) **◄**(insert no) □ 4947(a)(1) or □ 527 ☑ Corporation ☐ Trust ☐ Association ☐ Other L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I 66,140 1 2 2 Program service revenue including government fees and contracts 37,896 3 Membership dues and assessments 3 4 4 5a Gross amount from sale of assets other than inventory b 5b Less cost or other basis and sales expenses Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . Gaming and fundraising events Revenue Gross income from gaming (attach Schedule G if greater than \$15,000) 6a 25,440 Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) Less direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d25.440 7a Gross sales of inventory, less returns and allowances . . . b Less cost of goods sold Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . 7c C 8 8 Other revenue (describe in Schedule O) **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 129,476 10 10 Grants and similar amounts paid (list in Schedule O) 11 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits . 12 25,120 13 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance . . . 14 12,419 15 15 Printing, publications, postage, and shipping 737 16 Other expenses (describe in Schedule O) 16 70.025 17 Total expenses. Add lines 10 through 16 17 108,301 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 21,175 Net Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 125,408 end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 20 -5,356 Net assets or fund balances at end of year Combine lines 18 through 20 21 141,227 For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2016) Cat No 10642I

-orm 990-E	2 (2016)						Page 2
Part II	Balance Sheets (see the instructions Check if the organization used Schedule		uestion in this	Dort II			
	Check if the organization used schedule	O to respond to any q	uestion in this		eginning of year		(B) End of year
22 Cash, sa	avings, and investments			(A) D	14,716	22	35,669
	d buildings		[·	23	,
24 Other a	ssets (describe in Schedule O)				111,633	24	105,792
	ssets				126,349		141,461
	abilities (describe in Schedule O)		:			26	234
27 Net ass Part III	sets or fund balances (line 27 of column Statement of Program Service A	<u> </u>		for Do	125,408	27	141,227 Expenses
Pait III	Check if the organization used Schedule					(R	equired for section 501(c)
	organization's primary exempt purpose?	· · · · · · · · · · · · · · · · · · ·) and 501(c)(4) ganizations, optional for
Describe th measured b	E CIVIC SERVICES IN THE GREATER LAKE e organization's program service accompli- ly expenses In a clear and concise manne and other relevant information for each pro-	shments for each of its er, describe the service					hers)
28	nal Data Table						
(Grants \$)	If this amoun	t includes foreign gran	ts, check here		. ▶ 🗆	28a	3
29						29a	3
(Grants \$)	If this amoun	t ıncludes foreıgn gran	ts, check here		. ▶ □		
30						30a	9
(Grants \$)	If this amoun	t ıncludes foreıgn gran	ts, check here		. ▶ □		
31 Other pi	ogram services (describe in Schedule O)						
(Grants \$	If this amoun	t ıncludes foreıgn gran	ts, check here		. ▶ 🗆	31a	
	rogram service expenses (add lines 28a List of Officers, Directors, Trustees,				<u> </u>		
Part IV	Check if the organization used Schedule	O to respond to any q	uestion in this	Part IV.	ompensated — see the	·	ections for Part IV)
		1 42.				<i>.</i> .	les=,
	(a) Name and title	(b) Average hours per week devoted to position	(c) Report compensa (Forms W-2, MISC) (if no enter -0	tion /1099- t paid,	(d) Health ben- contributions to er benefit plans, deferred compen	nploy and	vee of other compensation
See Addıtıo	nal Data Table						

Pa	Other Information (Note the Schedule A and personal benefit contract statement requirement			
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V		🗆	
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a		Yes	No_
34	detailed description of each activity in Schedule O	33		No
	of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
С	Was the organization a section $501(c)(4)$, $501(c)(5)$, or $501(c)(6)$ organization subject to section $6033(e)$ notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III			No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
Ь	Did the organization file Form 1120-POL for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were			
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
Ь	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b			
39	Section 501(c)(7) organizations Enter			
а	Initiation fees and capital contributions included on line 9			
ь	Gross receipts, included on line 9, for public use of club facilities	1		
10a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under			
	section 4911 ▶, section 4912 ▶, section 4955 ▶			
b	Section $501(c)(3)$, $501(c)(4)$, and $501(c)(29)$ organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization			
	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No
	List the states with which a copy of this return is filed The appropriate of the appropriate of the states with which a copy of the states with the states with the states with the states w	(043) 3	74 2200	
12a	a The organization's books are in care of ► <u>HICKS GUERRY GROUP PA</u> Telephone no ► (843) 374-320 Located at ► 119 S ACLINE STREET LAKE CITY, SC ZIP + 4 ► 29560			
	Educated at v 119 5 Active Street Bake Citt, Sc 211 1 4 v			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No No
	If "Yes," enter the name of the foreign country			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
С	At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
	If "Yes," enter the name of the foreign country			
	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here			
	and enter the amount of tax-exempt interest received or accrued during the tax year • 43		v	
14a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	No No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
С	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
15a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
15b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		No
		1	· I	

46 Did the o								
16 Did tho							Yes	No
	organization engage, directly or indirectes for public office? If "Yes," complete							
	Section 501(c)(3) organization					46		No
	All section $501(c)(3)$ organizations	must answer questi	ions 47-49b and 5	2, and c	complete the table	es for lu	nes 50	and 5
	Check if the organization used Schedule	O to respond to any q	juestion in this Part V	1			Yes	No
17 D.J.L.			21/4) -1		#h = #=2			
	organization engage in lobbying activiti complete Schedule C, Part II		or(u) election in ellec	_	•	47		
18 Is the or	rganization a school as described in sec	tion 170(b)(1)(A)(ii)?	If "Yes," complete Sc	hedule E		48		
19a Did the	organization make any transfers to an	exempt non-charitable	related organization?	,		49a		
b If "Yes,"	was the related organization a section	527 organization? .				49b		
	e this table for the organization's five h					and key	employ	ees)
	h received more than \$100,000 of com ame and title of each employee	(b) Average	ganization If there is (c) Reportable		nter "None ") Health benefits,	(e) Es	stimated	amour
(,		hours per week devoted to position	compensation (Forms W-2/1099-	contr	butions to employe enefit plans, and	1 ' '		
		devoted to position	MISC)		erred compensation			
				+				
compens	sation from the organization If there is (a) Name and business address of e		actor	(b) T	ype of service (c) Comp	ensation	
								_
								<u> </u>
								_ _ _
								_ _ _
d Total n	number of other independent contractor	s each receiving over	\$100,000					
	·	-			> _			— — —
5 2 Did th	number of other independent contractor ne organization complete Schedule A? N leted Schedule A	IOTE. All Section 501(c)(3) organizations m			► _ Ye	es 🗆 N	
Did th complements of the comple	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	hedules	and statements, ar	nd to the	best of	my
Did th complement of the compl	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	hedules	and statements, ar	nd to the	best of	my
Did th complement of the compl	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	hedules	and statements, ar	nd to the	best of	my
nder penaltie nowledge and as any knowle ign ere	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	hedules	and statements, ared on all information	nd to the	best of	my
Did th complement of the compl	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	chedules	and statements, ared on all information 2017-05-12 Date PTIN	nd to the	best of	my
2 Did th complement of the com	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	chedules	and statements, ared on all information 2017-05-12 Date Check if self-employed	nd to the n of whice	best of	my
nder penaltien nowledge and as any knowle geneere	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(c)(3) organizations m	chedules	and statements, ared on all information 2017-05-12 Date Check I if PTIN P012	nd to the n of whice	best of	my
nder penaltien nowledge and as any knowle ere	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(i	c)(3) organizations m	chedules	and statements, ared on all information 2017-05-12 Date Check if self-employed	52014	best of	my
nder penaltie nowledge and as any knowle	se organization complete Schedule A? Neted Schedule A	IOTE. All Section 501(i	c)(3) organizations m	chedules	and statements, ared on all information 2017-05-12 Date Check ☐ if PTIN P012 self-employed Firm's EIN ▶ 20-012	52014	best of	my

Additional Data

Software ID: Software Version:

EIN: 57-0363390

Name: LAKE CITY CHAMBER OF COMMERCE

Evnancac

Form 990EZ, Part III - Statement of Program Service Accomplishments

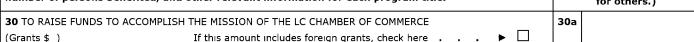
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.			quired for section 501 (3) and 501(c)(4) (3) and 501(c)(4) (4) (5) anizations; optional (6) for others.
28 ORGANIZES THE ANN	IUAL SC TOBACCO FESTIVAL TO PROMOTE THE AGRICULTURAL HERITAGE OF THE AREA	28a	
(Grants \$)	If this amount includes foreign grants, check here		

Form 990EZ, Part III - Statement of Program Service Accomplishments Expenses (Required for section 501 Describe the organization's program service accomplishments for each of its three largest program (c)(3) and 501(c)(4) services, as measured by expenses. In a clear and concise manner, describe the services provided, the organizations; optional number of persons benefited, and other relevant information for each program title. for others.)



Expenses (Required for section 501 Describe the organization's program service accomplishments for each of its three largest program (c)(3) and 501(c)(4) services, as measured by expenses. In a clear and concise manner, describe the services provided, the organizations; optional number of persons benefited, and other relevant information for each program title. for others.)

Form 990EZ, Part III - Statement of Program Service Accomplishments



Form 990EZ, Part III - Statement of Program Service Accomplishments

(Grants \$)

	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	501	l(c)(3) and 501(c)(4) ganizations; optional for others.)
1	VARIOUS		65,036

If this amount includes foreign grants, check here . . . \blacktriangleright

Expenses
(Required for section

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099- MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e)Estimated amount of other compensation
GREGORY S MOORE PRESIDENT	000 00	0		
WIL THOMY TREASURER	000 00	0		
SAM MARCENGILL BOARD MEMBER	000 00	0		
PHIL GRIMSLEY BOARD MEMBER	000 00	0		
FRAN SPRINGS BOARD MEMBER	000 00	0		
TRIPP WELCH BOARD MEMBER	000 00	0		
JENNIFER WELCH BOARD MEMBER	000 00	0		
JONATHAN DICKSON BOARD MEMBER	000 00	0		
SHAWN BELL VICE PRESIDE	000 00	0		
LEE NETTLES PARLIAMENTAR	000 00	0		
KATE KIRBY BOARD MEMBER	000 00	0		
CHRIS MISHOE BOARD MEMBER	000 00	0		
ROBERT PHILLIPS BOARD MEMBER	000 00	0		
STEVE SANBORN BOARD MEMBER	000 00	0		
WILL TARTE BOARD MEMBER	000 00	0		

efile GRAPHIC print - DO NOT PROCESS As Filed Data -DLN: 93492135062607 OMB No 1545-0047 SCHEDULE G **Supplemental Information Regarding** (Form 990 or 990-EZ) **Fundraising or Gaming Activities** Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a Open to Public Department of the Treasury Attach to Form 990 or Form 990-EZ. Inspection Internal Revenue Service ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www irs gov/form990 **Employer identification number** Name of the organization LAKE CITY CHAMBER OF COMMERCE 57-0363390 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply Mail solicitations e Solicitation of non-government grants Internet and email solicitations Solicitation of government grants Phone solicitations ☐ Special fundraising events ☐ In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization (i) Name and address of (ii) Activity (iii) Did (iv) Gross receipts (v) Amount paid to (vi) Amount paid to ındıvıdual fundraiser have from activity (or retained by) (or retained by) or entity (fundraiser) custody or fundraiser listed in organization control of col (i) contributions? Yes No 8 10 Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Cat No 50083H

Schedule G (Form 990 or 990-EZ) 2016

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

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. **(b)** Event #2 (a)Event #1 (c)Other events (d) Total events (add col (a) through (event type) (event type) (total number) col (c)) Revenue 1 Gross receipts. 2 Less Contributions. 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses Rent/facility costs 7 Food and beverages 8 Entertainment Other direct expenses 10 Direct expense summary Add lines 4 through 9 in column (d) 11 Net income summary Subtract line 10 from line 3, column (d) Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. Revenue (b) Pull tabs/Instant (d) Total gaming (add (a) Bingo (c) Other gaming bingo/progressive bingo col (a) through col (c)) 1 Gross revenue . 25,440 25,440 Expenses | 2 Cash prizes 3 Noncash prizes Direct 4 Rent/facility costs 5 Other direct expenses Yes % Yes_____% Yes % 6 Volunteer labor No Direct expense summary Add lines 2 through 5 in column (d) Net gaming income summary Subtract line 7 from line 1, column (d). 25,440 Enter the state(s) in which the organization conducts gaming activities _ ☑ Yes ☐ No Is the organization licensed to conduct gaming activities in each of these states? If "No," explain . 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☑ No If "Yes," explain _

Sche	dule G (Form 990 or 990-EZ) 2016					F	Page 3
11	Does the organization conduct gaming activ	ities with nonmembers?			☐Yes	✓ No	
12	Is the organization a grantor, beneficiary or formed to administer charitable gaming?	trustee of a trust or a me	ember of a partnership or other entity	1	□Yes	☑ No	
13	Indicate the percentage of gaming activity of	onducted in					
а	The organization's facility			13	3a		%
b	An outside facility			13	ВЬ		%
14	Enter the name and address of the person v	tho prepares the organiza	tion's gaming/special events books a	nd record	ds		
	Name ► HICKS GUERRY GROUP PA						
	Address ► 119 S ACLINE STREET LAKE CITY, SC 29560						
15a	Does the organization have a contract with revenue?					✓ No	
b	If "Yes," enter the amount of gaming revenu			nd the			
	amount of gaming revenue retained by the	third party 🕨 \$					
С	If "Yes," enter name and address of the thir	d party					
	Name •						
	Address ▶						
16	Gaming manager information						
	Name ►						
	Gaming manager compensation ► \$						
	Description of services provided ►						
		Employee	☐ Independent contractor				
17	Mandatory distributions						
а	Is the organization required under state law	to make charitable distri	butions from the gaming proceeds to				
	retain the state gaming license?				☐ Yes	✓ No	
b	Enter the amount of distributions required u		I to other exempt organizations or sp	ent			
	in the organization's own exempt activities of				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Pai	Supplemental Information. P III, lines 9, 9b, 10b, 15b, 15c, 1 information (see instructions).						
	Return Reference		Explanation			<u> </u>	

Schedule G (Form 990 or 990-EZ) 2016

efile GRAPH	IC print - DO NOT PROCESS As Filed Data -	DLN	: 93492135062607			
SCHEDIII	E O Supplemental Information to E	orm 990 or 990-F7	OMB No 1545-0047			
SCHEDULE O (Form 990 or 990- EZ) Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.			2016 Open to Public Inspection			
Internal Revenue for Name of the org LAKE CITY CHAMB		Employer ident 57-0363390	Employer identification number 57-0363390			
990 Schedul	e O, Supplemental Information	·				
Return Reference	Explana	tion				
FORM 990- EZ, PART I, LINE 16	TOBACCO FESTIVAL COST OF GOODS SOLD 29,072 RAFFLE OF EN'S LUNCHEON COST OF GOODS SOLD 196 LAKE CITY CHRISTORY OF GOODS SOLD 4,384 EXPENSES ADVERTIONSES 100 MICELLANEOUS 2,630 ACCOUNTING 2,101 CONTRACTIONS 1,383 BOARD MEETINGS/LUNCHEONS 657 TRAVEL 24 CONTRACTION OF TRAVEL	ISTMAS PARADE COST OF GOODS S SING 401 DUES 290 BANK CHARGES CT SERVICES 50 SUPPLIES 2,442 FLO	OLD 550 SPR 402 LICE OWERS &			

990 Schedule O, Supplemental Information Explanation Return Reference

FORM 990-EZ, PART I, LINE 20

Return Explanation Deference

Reference	
FORM 990-	EQUIPMENT 225,601 225,601 LESS ACCUMULATED DEPRECIATION 113,968 119,809 TOTAL 111,633 105,792
F7 PARTII	

LINE 24

990 Schedule O, Supplemental Information

Return Explanation
Reference

990 Schedule O, Supplemental Information

LINE 26

FORM 990- ACCOUNTS PAYABLE AND ACCRUED EXPENSES 941 234
EZ, PART II,

990 Schedule O, Supplemental Information Return Explanation Reference FORM 990-VARIOUS EZ, PART III, LINE 31