

## **Report of the 510 (c) (3) Exemption Committee**

Since its formation in 1998, the AIS 501(c) (3) Exemption Committee has obtained IRS recognition on behalf of 43 AIS subordinate organizations.

Sections. The following sections have been recognized by the IRS under the group exemption program: Median, Siberian, Spuria, Japanese, Reblooming, and Historic. Historic was added since last report. Dwarf, PCN, and Species are believed to have obtained IRS recognition in their own right directly from the IRS.

Regions. The following regions have been recognized by the IRS under the group exemption program: Region 1, 2, 5, 6, 7, 9, 11, 13, 14, 15, 18, 20, 21, 22, and 24. Regions 5, 7, and 14 were added since last report. Other regions unknown to the Committee may have obtained IRS recognition in their own right directly from the IRS.

The program, of course, is not applicable to Region 16, Canada.

Inexplicably, the IRS computer somehow became confused. It considered the AIS to be a subordinate organization of Region 20, instead of vice versa. This took three lengthy letters and eight months to straighten out.

Affiliates. The following affiliates have been recognized by the IRS under the group exemption program: Western NY IS, IS of Massachusetts, High Desert Iris & Daylily Society, Central NY IS, Sun Country IS, Greater KC IS, Central VA IS, Chesapeake & Potomac IS, East TN IS, Tulsa Area IS, Tucson Area IS, Sonoran Desert IS, Greater Portland IS, San Fernando Valley IS, Prescott Area IS, IS of Dallas, West TX IS, Sierra Foothills IS, Southwestern MI IS, Northern OK IS, Louisville Area IS and Pierce County IS. Northern OK IS and Louisville Area IS were inadvertently omitted from the last report; Sierra Foothills IS, Southwestern MI IS, and Pierce County IS were added. Other affiliates unknown to the Committee may have obtained IRS recognition in their own right directly from the IRS.

Newsletter Article. At the request of several organizations, the Committee authored the accompanying article, suitable for society newsletters, explaining how the exemption works.

Acknowledgement of Unreimbursed Expenses for Services to the AIS. For the second year in a row, the Committee sent letters (via email) to all persons who signed the attendance sheets for the 2005 Spring and Fall board meetings. In the letters President Plank acknowledged their attendance with thanks in rendering volunteer services to the AIS. The IRS requires such a letter as backup for all single claims of unreimbursed out of pocket expenses exceeding \$250, such as for travel, lodging, and meals away from home.