

## **2015 Fall Board Meeting of the American Iris Society Report of General Counsel**

IRS Group Exemption. This year the AIS included the Bayshore Iris Society in its list of subordinate organizations sharing in the AIS group tax exemption.

AIS 2014 Tax Return. An issue has come up with regard to the 2014 AIS tax return. The tax return was originally due on February 15, 2015, but Treasurer Dwayne Booth and immediate past-treasurer Jill Bonino applied for an extension of time until April 30, 2015. The tax return was placed in the mail on April 30, 2015, by certified mail. The IRS received the return on May 13, 2015.

In July 2015, the IRS notified Dwayne that it was charging a penalty for late filing. According to the IRS, it has no record of an extension of time to file. It takes the position that the return was due on February 15, 2015 and was not filed until May 13, 2015. It then charged the statutory penalty of \$20 per day for a total penalty of \$1,740.00

At the time of this writing, Dwayne and Jill are looking through their records for a copy of the request for extension of time. Once we have that I can write back to the IRS and prove that that return was timely filed and, hopefully, this matter will be resolved.