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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2011**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning January 1, 2011, and ending December 31, 2011

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
ILASS Americas

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
2 Sunset River

City or town, state or country, and ZIP + 4
Irvine, CA 92604

D Employer identification number
34-1564046

E Telephone number
949 338 5952

F Group Exemption Number ►

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ► <http://www.ilass.uci.edu>

J Tax-exempt status (check only one) – ☐ 501(c)(3) ☐ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ **107223**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I ☒

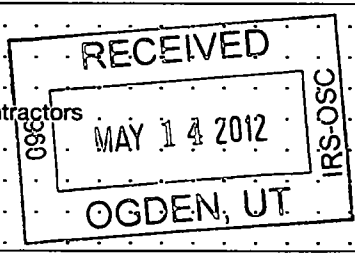
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	6800
	2	Program service revenue including government fees and contracts	2	89665
	3	Membership dues and assessments	3	925
	4	Investment income	4	333
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	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)	6b	
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	9500	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ►	9	107223	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	999
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	14242
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	7760
	16	Other expenses (describe in Schedule O)	16	61025
	17	Total expenses. Add lines 10 through 16. ►	17	84025
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	23197
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	132466
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20. ►	21	155663

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2011)

SCANNED JUN 14 2012



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Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	132466	157550
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	132466	157550
26 Total liabilities (describe in Schedule O)		1887
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	132466	155663

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

What is the organization's primary exempt purpose? See Schedule O

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.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	ILASS America's primary program service is to host an annual conference. The 24th ILASS Americas conference was held May 15-18 2011 in Ventura California. It was attended by approximately 162 people, 86 papers were presented along with 10 posters over the 3 days (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a	
29	ILASS Americas also maintained its outreach to the community through a website and paper management via the ILASS Secretariat (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a	
30	ILASS Americas offers no other services (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) ▶	32	

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	<input checked="" type="checkbox"/>
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	
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	<input checked="" type="checkbox"/>
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	
c 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	35c	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a 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) and 501(c)(4) 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	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e 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	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed. ▶		
42a The organization's books are in care of ▶ Vincent McDonell Telephone no. ▶ 949 338 5952 Located at ▶ 2 Sunset River, Irvine CA ZIP + 4 ▶ 92604		
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)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	<input checked="" type="checkbox"/>
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	<input checked="" type="checkbox"/>
43 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		<input type="checkbox"/>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<input checked="" type="checkbox"/>
45b 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	<input checked="" type="checkbox"/>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46** ☐ Yes ☒ No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 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 **47** ☐ Yes ☐ No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** ☐ Yes ☐ No

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** ☐ Yes ☐ No

b If "Yes," was the related organization a section 527 organization? **49b** ☐ Yes ☐ No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 **▶** _____


51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 **▶** **0**

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **▶** ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here  Signature of officer Date **5/8/12**
Vincent McDonell, Treasurer
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name ▶ Firm's EIN ▶
 Firm's address ▶ Phone no ▶

May the IRS discuss this return with the preparer shown above? See instructions **▶** ☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Employer identification number

ILASS Americas

34-1564046

Part I line 16: Conference Expenses, Insurance, Secretariat Expenses, payments to Begell House co-editors

Part3: The organization's primary exempt purpose is to promote and facilitate the exchange of technical information about atomization
and spray systems.

Part I line 8: Funds were provided to ILASS Americas by Begell House to distribute to Begell House co-editors. Begell House publication

Atomization and Sprays is the Journal to which many papers presented at ILASS Americas are submitted for archival publication

Part II, Line 26: This amount is due back to the 2011 Local Conference Host as she paid certain Conference expenses out of her
personal account

ILASS Balance Sheet for the General Ledger Ending December 31, 2011

Credits

Interest	332.67
Membership	80.00
Begell House funds for AAS Editors	9,500.00
Total Credits	\$ 9,912.67

Debits

AAS Editor Service Payments	9,500.01
Begell House Subscriptions	5,460.00
Paper Management System	500.00
Email database systems	72.00
Simmons award	999.00
Insurance	3,426.82
Bank Fees	167.26
Plaques	1,107.04
ILASS 2011 advances	6,000.00
ILASS 2012 advances	4,500.00
Secretariat	5,000.00
Total Debits	\$ 36,732.13

Change in Ledger, Credits-Debits **\$ (26,819.46)**

Beginning Ledger Balance

Cash		\$ 127,941.20	Must agree with Ledger last year end 12/31/2010
Checking	5,347.79		
Interest Max	46,289.93		
Change in ledger		\$ (26,819.46)	
Ending Ledger balance		\$ 101,121.74	Must agree with ending ledger balance below
Ending Ledger balance		\$ 101,121.74	Must agree with ending ledger above
Checking	4,125.31		
Interest max	96,996.43		

ILASS Financial Spreadsheet for the General Ledger Ending December 31, 2011

Revenue		Source
Contributions, gifts, grants, and similar amounts received	\$ 6,800.00	
Sponsors	\$ 4,500.00	2011 Meeting
In kind	\$ 2,300.00	2011 Meeting
Begell House (ledger)	\$ 9,500.00	
Program service revenue including government fees and contracts	\$ 89,665.00	
Participants local	\$ 63,515.00	2011 Meeting
Exhibitors	\$ 26,150.00	2011 Meeting
Membership dues and assessments	\$ 925.00	
Ledger	\$ 80.00	GL
Conference	\$ 845.00	2011 Meeting
Investment income (ledger)	\$ 332.67	GL
Total revenue	\$ 107,222.67	
Expenses		
Grants and similar amounts paid	\$ 999.00	GL
Simmons award	\$ 999.00	
Professional fees and other payments to independent contractors	\$ 14,241.52	
Regonline	\$ 3,917.25	2011 Meeting
AAS Editor--Lengsfeld	\$ 3,166.67	GL
AAS Editor--Marengo	\$ 3,166.67	GL
AAS Editor--No	\$ 3,166.67	GL
Zakon Group--2012 paper management	\$ 500.00	GL-chk 117
Constant Contact license	\$ 72.00	GL
Bank fees	\$ 252.26	GL & 2011 Meeting
Printing, publications, postage, and shipping	\$ 7,760.00	
Printing	\$ 2,300.00	covered by in-kind
Postage		
A&S subscriptions	\$ 5,460.00	GL-chk 116
Other expenses	\$ 61,024.91	
Hotel (food & beverage)	\$ 27,810.41	2011 meeting
Board dinner	\$ 1,489.22	2011 meeting
Audio / Visual	\$ 4,704.63	2011 meeting
Transportation		
Banquet	\$ 14,850.00	2011 meeting 1000 paid personally by M. Lightfoot
Plaques (ledger)	\$ 1,107.04	GL
Souvenirs	\$ 1,217.75	2011 meeting 886.85 paid personally by M. Lightfoot
Event insurance (ledger)	\$ 461.82	GL-chk 113
D&O insurance	\$ 2,965.00	GL-chk 115
Exhibitor tables	\$ 475.00	2011 meeting
Poster boards	\$ 44.04	2011 meeting
Cancellations	\$ 900.00	2011 meeting
Secretariat	\$ 5,000.00	GL
Total Expenses	\$ 84,025.43	
Revenue - Expenses	\$ 23,197.24	
Beginning ILASS Balance		
Cash	\$127,941.20	1/1/2011
Checking	\$7,777.44	
Interest Max	\$120,163.76	
Chase account (Lightfoot)	\$ 4,525.00	
Total Beginning ILASS Balance	\$132,466.20	Must agree with ILASS 10 end
Ending ILASS balance		
Cash	\$101,121.74	12/31/2011
Checking	\$ 4,125.31	
Interest Max	\$ 96,996.43	
ILASS 2012 advances	\$ 4,500.00	
Chase account (Lightfoot)	\$ 51,928.55	
ILASS owes to M. Lightfoot	\$ (1,886.85)	
Total Ending ILASS Balance	\$155,663.44	
ILASS Loss/Gain for year	\$ 23,197.24	